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1984
PLANT MANAGEMENT
SALARY SURVEY

Prepared By American Bakers Association
Industrial Relations Committee

September 1985

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

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August 2, 1985

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We are pleased to submit the results of the American Bakers Association's 1984 Plant Management Salary Survey.

We received 194 completed questionnaires representing 32 producers. Wage statistics for 6,293 employees were reported on the completed questionnaires. We reviewed all questionnaires submitted and contacted respondents, if necessary, to clarify the data submitted. We did not audit any information furnished in response to the survey.

Schedules 1 through 11 were compiled from all survey replies. Graphs 1 through 24 present selected statistical data.

CERTIFIED PUBLIC ACCOUNTANTS

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

PROCEDURES

The American Bakers Association (ABA) 1984 Plant Management Salary Survey was conducted as follows:

1. ABA mailed survey forms and instructions to members and non-members.

2. Respondents returned the completed forms directly to Bond, Beebe, Barton & Muckelbauer, P.C.

3. Bond, Beebe, Barton & Muckelbauer, P.C. reviewed the submitted data and contacted respondents when necessary.

4. Bond, Beebe, Barton & Muckelbauer, P.C. analyzed the data and compiled the schedules presented in this report.

PLANT SIZING CRITERIA (GENERAL)

TYPE A - Production under 2 1/2 million pounds per period and/or sales under $2 million per period.

TYPE B - Production from 2 1/2 million to 4 million pounds per period and/or sales from $2 million to $3 million per period.

TYPE C - Production over 4 million pounds per period and/or sales over $3 million per period.

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

DATA PRESENTED

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1 -	Number of individuals reported for each surveyed position	5
2 -	Weighted average total salary statistic	6
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5 -	Weighted average bonus/commission statistic	8
5 -	Comparison of weighted average salary for individuals with company automobiles to individuals without company automobiles	9
6 -	Company automobiles:	
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	- Weighted average number of sales routes managed	18
	- Weighted average number of personnel	18

DATA PRESENTED
(continued)

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Total weighted average salary and bonus/commission for all survey participants.

1 - All types of categories 19
1A - Type A plants only 20
1B - Type B plants only 21
1C - Type C plants only 22

Comparison of total weighted average salary for individuals with company automobiles to individuals without company automobiles.

2 - All types of categories 23
2A - Type A plants only 24
2B - Type B plants only 25
2C - Type C plants only 26

Percent with company automobiles compared to percent without company automobiles.

3 - All types of categories 27
3A - Type A plants only 28
3B - Type B plants only 29
3C - Type C plants only 30

Comparison of weighted average total salary and bonus/commission for individuals with bonus/commission to individuals without bonus/commission.

4 - All types of categories 31
4A - Type A plants only 32
4B - Type B plants only 33
4C - Type C plants only 34

Percent with bonus/commission compared to percent without bonus/commission.

5 - All types of categories 35
5A - Type A plants only 36
5B - Type B plants only 37
5C - Type C plants only 38

Weighted average bonus/commission paid to individuals who received bonus/commission.

6 - All types of categories 39
6A - Type A plants only 40
6B - Type B plants only 41
6C - Type C plants only 42

SCHEDULE 1

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

NUMBER OF INDIVIDUALS REPORTED FOR EACH SURVEYED POSITION

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	194	90	53	51
Production Manager/Superintendent	254	100	79	75
Foreman - First-line Supervisor, non-union	1,296	350	254	692
Foreman - First-line Supervisor, union	778	254	220	304
Plant Chief Engineer	215	88	53	74
Plant Sanitarian	200	78	52	70
Shipping/Distribution Superintendent	152	58	34	60
Garage Superintendent	166	65	45	56
Plant Transportation Manager	92	31	15	46
Plant Sales Manager	178	73	44	61
District Sales Manager	444	129	125	190
Sales/Route Supervisor	2,019	596	611	812
Plant Office Controller/Manager	199	83	58	58
Plant Personnel Manager	106	39	24	43

Note: Statistic based on total population regardless of whether a bonus/commission was paid or not. See page 13 for weighted average bonus/commission paid.

SCHEDULE 2

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

WEIGHTED AVERAGE TOTAL SALARY STATISTIC

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	$ 56,516	$ 53,341	$ 56,435	$ 62,202
Production Manager/Superintendent	36,036	32,883	34,828	41,513
Foreman - First-line Supervisor, non-union	27,121	25,704	25,409	28,467
Foreman - First-line Supervisor, union	22,609	21,775	24,263	22,109
Plant Chief Engineer	35,028	32,442	34,895	38,199
Plant Sanitarian	29,145	26,323	28,663	32,648
Shipping/Distribution Superintendent	29,825	27,237	30,169	32,134
Garage Superintendent	29,348	27,337	29,055	31,918
Plant Transportation Manager	27,946	24,756	27,938	30,098
Plant Sales Manager	38,664	33,155	37,144	46,354
District Sales Manager	33,184	29,902	32,940	35,570
Sales/Route Supervisor	28,333	25,786	28,943	29,742
Plant Office Controller/Manager	33,253	29,883	32,018	39,310
Plant Personnel Manager	29,999	25,457	28,615	34,891

SCHEDULE 3

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

WEIGHTED AVERAGE BASE SALARY STATISTIC

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	$ 53,007	$ 49,507	$ 53,692	$ 58,471
Production Manager/Superintendent	35,288	32,297	34,582	40,021
Foreman - First-line Supervisor, non-union	27,088	25,704	25,366	28,420
Foreman - First-line Supervisor, union	22,528	21,775	23,977	22,109
Plant Chief Engineer	34,385	31,928	34,552	37,187
Plant Sanitarian	28,914	26,182	28,663	32,143
Shipping/Distribution Superintendent	29,434	26,846	30,057	31,583
Garage Superintendent	29,073	27,030	29,004	31,500
Plant Transportation Manager	27,757	24,625	27,628	29,909
Plant Sales Manager	35,459	30,068	36,093	41,454
District Sales Manager	30,767	27,136	30,575	33,357
Sales/Route Supervisor	24,348	21,953	24,246	26,182
Plant Office Controller/Manager	32,498	29,095	31,845	38,020
Plant Personnel Manager	29,495	25,080	28,519	34,044

SCHEDULE 4

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

WEIGHTED AVERAGE BONUS/COMMISSION STATISTIC

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	$ 3,509	$ 3,834	$ 2,743	$ 3,731
Production Manager/Superintendent	748	586	246	1,493
Foreman - First-line Supervisor, non-union	33	-	43	47
Foreman - First-line Supervisor, union	81	-	286	-
Plant Chief Engineer	643	514	343	1,012
Plant Sanitarian	232	141	-	505
Shipping/Distribution Superintendent	391	391	112	551
Garage Superintendent	275	307	51	418
Plant Transportation Manager	189	131	310	189
Plant Sales Manager	3,205	3,087	1,051	4,900
District Sales Manager	2,417	2,766	2,365	2,213
Sales/Route Supervisor	3,985	3,833	4,697	3,560
Plant Office Controller/Manager	755	788	173	1,290
Plant Personnel Manager	504	377	96	847

SCHEDULE 5

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

COMPARISON OF WEIGHTED AVERAGE SALARY FOR INDIVIDUALS WITH COMPANY AUTOMOBILES

TO INDIVIDUALS WITHOUT COMPANY AUTOMOBILES

	With Company Automobiles				Without Company Automobiles			
	For All Categories	Type A Plants	Type B Plants	Type C Plants	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	$ 60,152	$ 58,250	$ 59,797	$ 64,864	$ 53,560	$ 49,588	$ 52,049	$ 60,750
Production Manager/Superintendent	44,648	34,500	38,000	50,309	35,379	32,865	34,520	40,160
Foreman - First-line Supervisor, non-union	N/A	N/A	N/A	N/A	27,121	25,704	25,409	28,467
Foreman - First-line Supervisor, union	N/A	N/A	N/A	N/A	22,609	21,775	24,263	22,109
Plant Chief Engineer	35,646	29,783	36,654	42,188	34,892	33,079	34,583	37,268
Plant Sanitarian	38,742	N/A	N/A	38,742	29,097	26,323	28,663	32,560
Shipping/Distribution Superintendent	29,050	N/A	26,400	31,700	29,836	27,237	30,283	32,141
Garage Superintendent	30,878	27,903	31,779	36,224	28,707	27,005	27,826	30,865
Plant Transportation Manager	33,257	40,092	31,317	32,240	27,641	24,245	27,093	30,051
Plant Sales Manager	39,058	32,880	36,241	47,752	37,805	33,597	40,211	43,015
District Sales Manager	32,810	29,488	32,345	35,810	33,731	30,625	33,964	35,286
Sales/Route Supervisor	30,017	29,325	27,311	32,185	28,097	25,338	29,158	29,359
Plant Office Controller/Manager	38,580	26,600	38,967	43,990	33,087	29,922	31,639	39,143
Plant Personnel Manager	37,372	N/A	39,600	36,259	29,784	25,457	28,137	34,825

SCHEDULE 6

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

COMPARISON OF NUMBER OF INDIVIDUALS WITH COMPANY AUTOMOBILES TO INDIVIDUALS WITHOUT COMPANY AUTOMOBILES

	With Company Automobiles				Without Company Automobiles			
	For All Categories	Type A Plants	Type B Plants	Type C Plants	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	87	39	30	18	107	51	23	33
Production Manager/Superintendent	18	1	7	10	236	99	72	65
Foreman - First-line Supervisor, non-union	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Foreman - First-line Supervisor, union	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plant Chief Engineer	39	17	8	14	176	71	45	60
Plant Sanitarian	1	N/A	N/A	1	199	78	52	69
Shipping/Distribution Superintendent	2	N/A	1	1	150	58	33	59
Garage Superintendent	49	24	14	11	117	41	31	45
Plant Transportation Manager	5	1	3	1	87	30	12	45
Plant Sales Manager	122	45	34	43	56	28	10	18
District Sales Manager	264	82	79	103	180	47	46	87
Sales/Route Supervisor	248	67	71	110	1,771	529	540	702
Plant Office Controller/Manager	6	1	3	2	193	82	55	56
Plant Personnel Manager	3	N/A	1	2	103	39	23	41

COMPARISON OF PERCENT OF INDIVIDUALS WITH COMPANY AUTOMOBILES

TO PERCENT OF INDIVIDUALS WITHOUT COMPANY AUTOMOBILES

	With Company Automobiles				Without Company Automobiles			
	For All Categories	Type A Plants	Type B Plants	Type C Plants	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	44.85%	43.33%	56.60%	35.29%	55.15%	56.67%	43.40%	64.71
Production Manager/Superintendent	7.09	1.00	8.86	13.33	92.91	99.00	91.14	86.67
Foreman - First-line Supervisor, non-union	N/A	N/A	N/A	N/A	100.00	100.00	100.00	100.00
Foreman - First-line Supervisor, union	N/A	N/A	N/A	N/A	100.00	100.00	100.00	100.00
Plant Chief Engineer	18.14	19.32	15.09	18.92	81.86	80.68	84.91	81.08
Plant Sanitarian	.50	N/A	N/A	1.45	99.50	100.00	100.00	98.55
Shipping/Distribution Superintendent	1.32	N/A	2.94	1.67	98.68	100.00	97.06	98.33
Garage Superintendent	29.52	36.92	31.11	19.64	70.48	63.08	68.89	80.36
Plant Transportation Manager	5.43	3.23	20.00	2.17	94.57	96.77	80.00	97.83
Plant Sales Manager	68.54	61.64	77.27	70.49	31.46	38.36	22.73	29.51
District Sales Manager	59.46	63.57	63.20	54.21	40.54	36.43	36.80	45.79
Sales/Route Supervisor	12.28	11.24	11.62	13.55	87.72	88.76	88.38	86.45
Plant Office Controller/Manager	3.02	1.20	5.17	3.45	96.98	98.80	94.83	96.55
Plant Personnel Manager	2.83	N/A	4.17	4.65	97.17	100.00	95.83	95.35

SCHEDULE 7

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

COMPARISON OF WEIGHTED AVERAGE TOTAL SALARY AND BONUS/COMMISSION OF INDIVIDUALS RECEIVING A BONUS/COMMISSION

TO TOTAL SALARY OF INDIVIDUALS WHO DID NOT RECEIVE A BONUS COMMISSION

	With Bonus/Commission				Without Bonus/Commission			
	For All Categories	Type A Plants	Type B Plants	Type C Plants	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	$ 63,595	$ 61,868	$ 60,878	$ 69,768	$ 53,346	$ 49,079	$ 54,681	$ 59,050
Production Manager/Superintendent	41,858	36,892	40,094	45,645	34,883	32,175	34,473	39,798
Foreman - First-line Supervisor, non-union	29,170	N/A	25,425	29,658	27,036	25,704	25,408	28,382
Foreman - First-line Supervisor, union	30,479	N/A	30,479	N/A	22,496	21,775	23,935	22,109
Plant Chief Engineer	40,258	35,762	38,725	44,549	34,180	31,918	34,583	36,717
Plant Sanitarian	34,023	29,494	N/A	36,036	28,806	26,152	28,663	32,148
Shipping/Distribution Superintendent	32,732	31,024	26,400	35,365	29,385	26,631	30,404	31,487
Garage Superintendent	28,442	29,162	25,300	28,279	29,509	27,081	29,141	33,373
Plant Transportation Manager	32,180	31,835	36,650	30,805	27,703	24,520	27,316	30,049
Plant Sales Manager	44,599	38,886	40,990	49,168	35,082	30,170	36,536	42,301
District Sales Manager	35,974	32,233	38,980	36,793	32,253	29,196	31,721	35,006
Sales/Route Supervisor	30,035	27,622	32,620	29,636	27,587	25,107	27,272	29,793
Plant Office Controller/Manager	35,568	31,975	31,530	42,639	32,759	29,303	32,064	38,442
Plant Personnel Manager	31,730	28,142	25,300	34,836	29,691	24,969	28,758	34,906

WEIGHTED AVERAGE BONUS/COMMISSION PAID

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	$ 11,345	$ 11,503	$ 9,691	$ 12,684
Production Manager/Superintendent	4,523	3,904	3,894	5,088
Foreman - First-line Supervisor, non-union	835	N/A	1,800	709
Foreman - First-line Supervisor, union	5,710	N/A	5,710	N/A
Plant Chief Engineer	4,611	3,771	4,550	5,349
Plant Sanitarian	3,565	2,744	N/A	3,930
Shipping/Distribution Superintendent	2,975	2,832	1,900	3,304
Garage Superintendent	1,827	2,495	2,300	1,463
Plant Transportation Manager	3,483	4,050	4,650	2,905
Plant Sales Manager	8,515	9,014	7,705	8,303
District Sales Manager	9,667	11,896	14,080	7,008
Sales/Route Supervisor	13,083	14,190	15,027	10,992
Plant Office Controller/Manager	4,293	3,632	2,010	6,236
Plant Personnel Manager	3,339	2,451	2,300	4,046

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

COMPARISON OF NUMBER OF INDIVIDUALS WHO RECEIVED BONUS/COMMISSION

TO NUMBER OF INDIVIDUALS WHO DID NOT RECEIVE BONUS/COMMISSION

	With Bonus/Commission				Without Bonus/Commission			
	For All Categories	Type A Plants	Type B Plants	Type C Plants	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	60	30	15	15	134	60	38	36
Production Manager/Superintendent	42	15	5	22	212	85	74	53
Foreman - First-line Supervisor, non-union	52	N/A	6	46	1,244	350	248	646
Foreman - First-line Supervisor, union	11	N/A	11	N/A	767	254	209	304
Plant Chief Engineer	30	12	4	14	185	76	49	60
Plant Sanitarian	13	4	N/A	9	187	74	52	61
Shipping/Distribution Superintendent	20	8	2	10	132	50	32	50
Garage Superintendent	25	8	1	16	141	57	44	40
Plant Transportation Manager	5	1	1	3	87	30	14	43
Plant Sales Manager	67	25	6	36	111	48	38	25
District Sales Manager	111	30	21	60	333	99	104	130
Sales/Route Supervisor	615	161	191	263	1,404	435	420	549
Plant Office Controller/Manager	35	18	5	12	164	65	53	46
Plant Personnel Manager	16	6	1	9	90	33	23	34

COMPARISON OF PERCENT OF INDIVIDUALS RECEIVING BONUS/COMMISSION

TO PERCENT OF INDIVIDUALS NOT RECEIVING BONUS/COMMISSION

	With Bonus/Commission				Without Bonus/Commission			
	For All Categories	Type A Plants	Type B Plants	Type C Plants	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	30.93%	33.33%	28.30%	29.41%	69.07%	66.67%	71.70%	70.59%
Production Manager/Superintendent	16.54	15.00	6.33	29.33	83.46	85.00	93.67	70.67
Foreman - First-line Supervisor, non-union	4.01	N/A	2.36	6.65	95.99	100.00	97.64	93.35
Foreman - First-line Supervisor, union	1.41	N/A	5.00	N/A	98.59	100.00	95.00	100.00
Plant Chief Engineer	13.95	13.64	7.55	18.92	86.05	86.36	92.45	81.08
Plant Sanitarian	6.50	5.13	N/A	12.86	93.50	94.87	100.00	87.14
Shipping/Distribution Superintendent	13.16	13.79	5.88	16.67	86.84	86.21	94.12	83.33
Garage Superintendent	15.06	12.31	2.22	28.57	84.94	87.69	98.78	71.43
Plant Transportation Manager	5.43	3.23	6.67	6.52	94.57	96.77	93.33	93.48
Plant Sales Manager	37.64	34.25	13.64	59.02	62.36	65.75	86.36	40.98
District Sales Manager	25.00	23.26	16.80	31.58	75.00	76.74	83.20	68.42
Sales/Route Supervisor	30.46	27.01	31.26	32.39	69.54	72.99	68.74	67.61
Plant Office Controller/Manager	17.59	21.69	8.62	20.69	82.41	78.31	91.38	79.31
Plant Personnel Manager	15.09	15.38	4.17	20.93	84.91	84.62	95.83	79.07

SCHEDULE 9

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

HOURLY RATE STATISTICS

HIGHEST WEIGHTED AVERAGE HOURLY RATES SUPERVISED

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Foreman - First-line Supervisor, non-union	10.41	9.05	11.52	10.76
Foreman - First-line Supervisor, union	10.77	9.80	11.34	10.86

NUMBER OF SUPERVISORS REPORTED

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Foreman - First-line Supervisor, non-union	497	147	101	249
Foreman - First-line Supervisor, union	583	139	195	249

SCHEDULE 10

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

VEHICLE STATISTICS

WEIGHTED AVERAGE NUMBER OF VEHICLES MANAGED

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Garage Superintendent	191	107	172	327
Plant Transportation Manager	49	38	66	51

NUMBER OF SUPERVISORS REPORTED

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Garage Superintendent	132	53	41	38
Plant Transportation Manager	65	30	14	21

SCHEDULE 11

AMERICAN BAKERS ASSOCIATION

1984 PLANT MANAGEMENT SALARY SURVEY

MISCELLANEOUS STATISTICS

WEIGHTED AVERAGE NUMBER OF ROUTES SUPERVISED

SALES/ROUTE SUPERVISOR

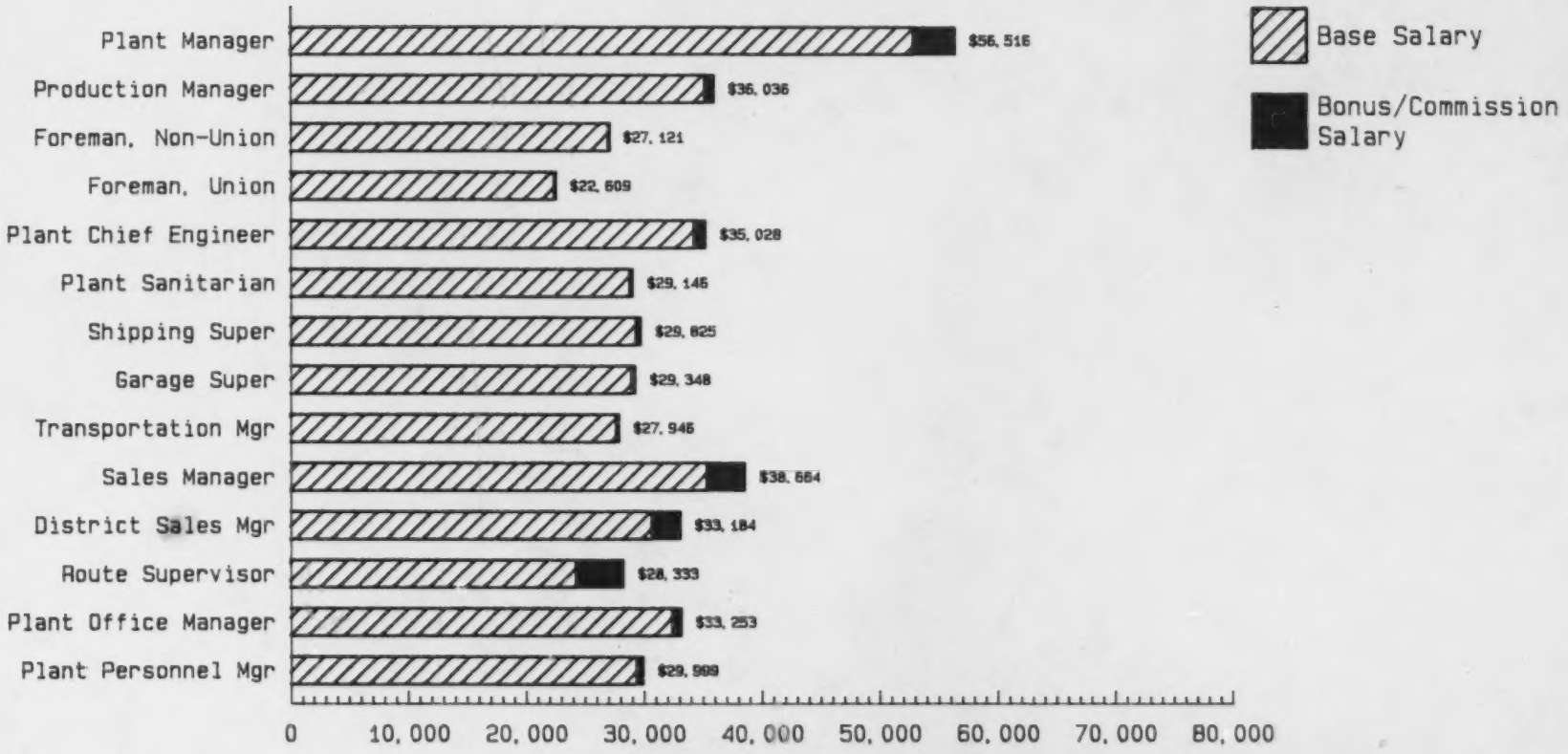
	For All Categories	Type A Plants	Type B Plants	Type C Plants
Weighed average sales routes supervised	8.5	9.2	6.8	9.2
Number of Sales/Route Supervisors reported	1,688	495	525	668

WEIGHTED AVERAGE NUMBER OF PERSONNEL

PERSONNEL MANAGER

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Weighted average number of personnel	488	265	409	730
Number of Personnel Managers reported	88	32	20	36

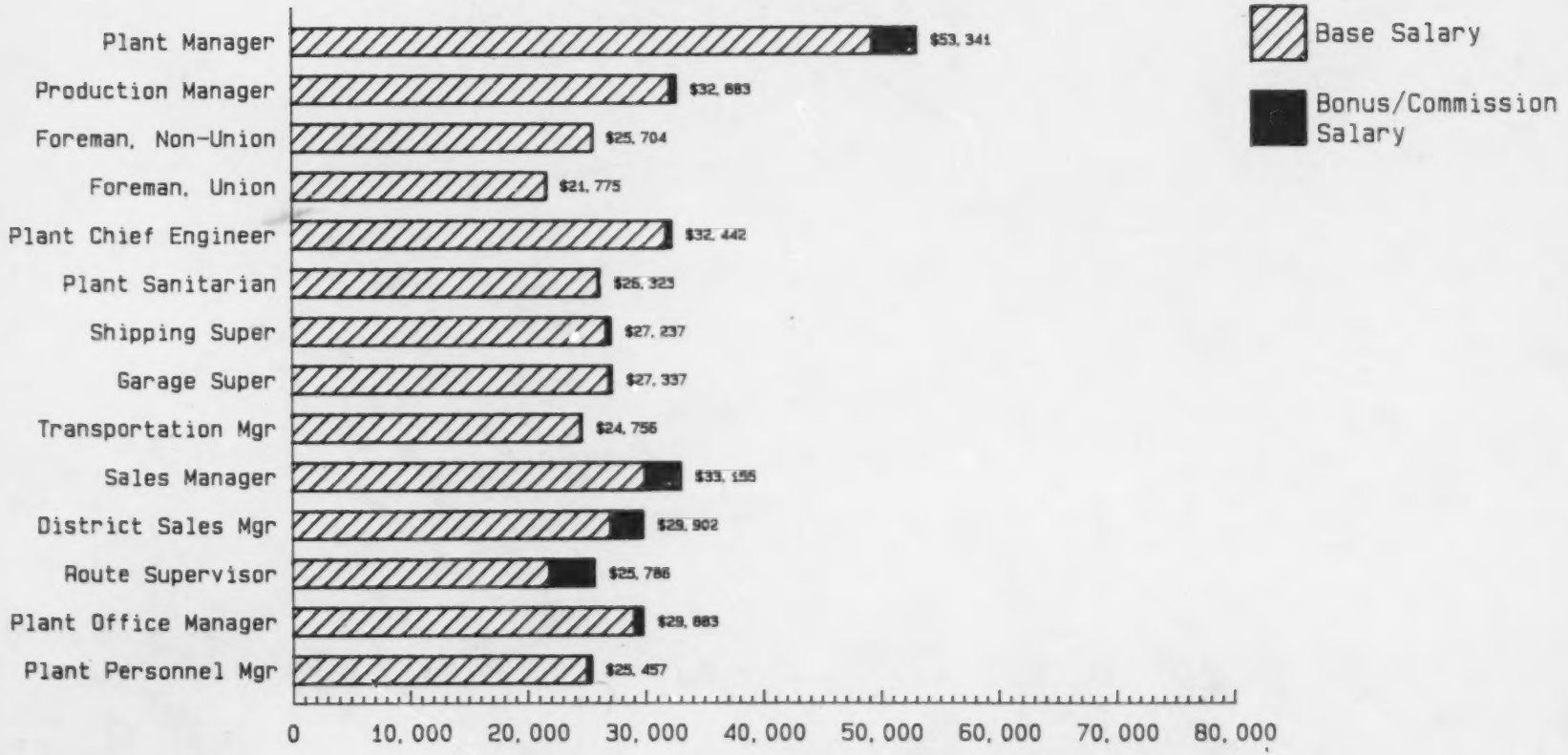
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
TOTAL SALARY



ALL TYPES OF CATEGORIES

TOTAL WEIGHTED AVERAGE SALARY AND BONUS/COMMISSION FOR ALL SURVEY PARTICIPANTS.

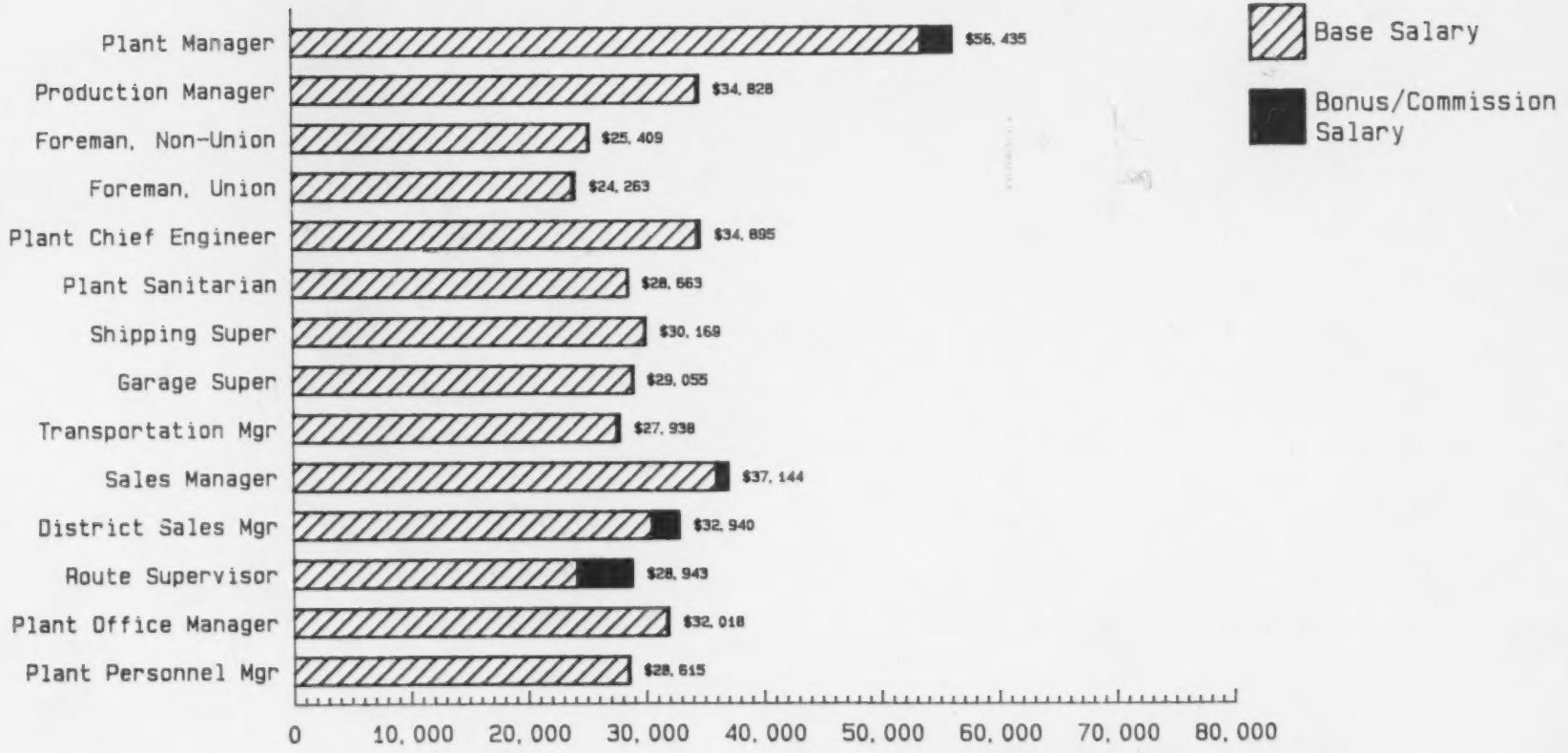
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
TOTAL SALARY



TYPE "A" PLANTS ONLY

TOTAL WEIGHTED AVERAGE SALARY AND BONUS/COMMISSION FOR ALL SURVEY PARTICIPANTS.

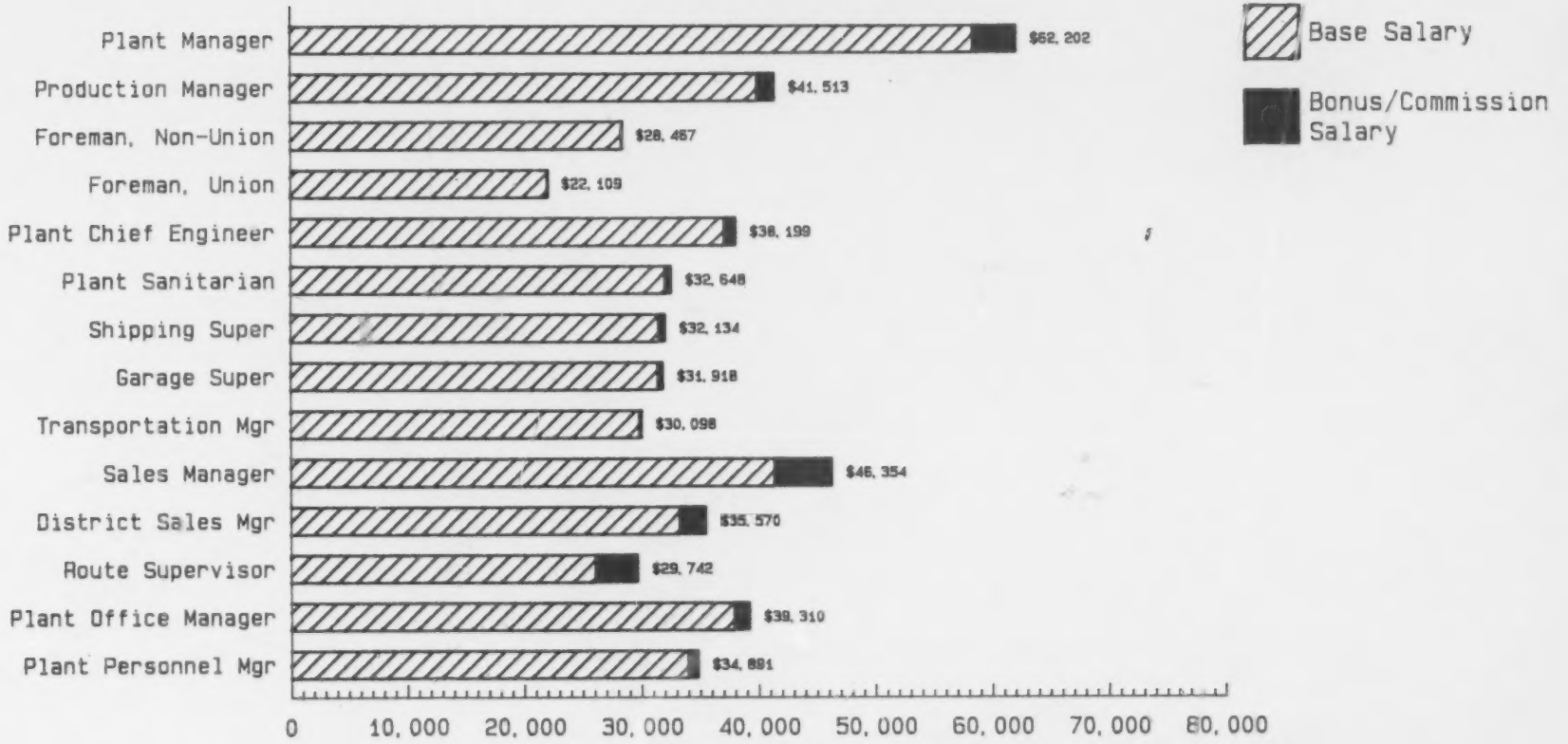
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
TOTAL SALARY



TYPE "B" PLANTS ONLY

TOTAL WEIGHTED AVERAGE SALARY AND BONUS/COMMISSION FOR ALL SURVEY PARTICIPANTS.

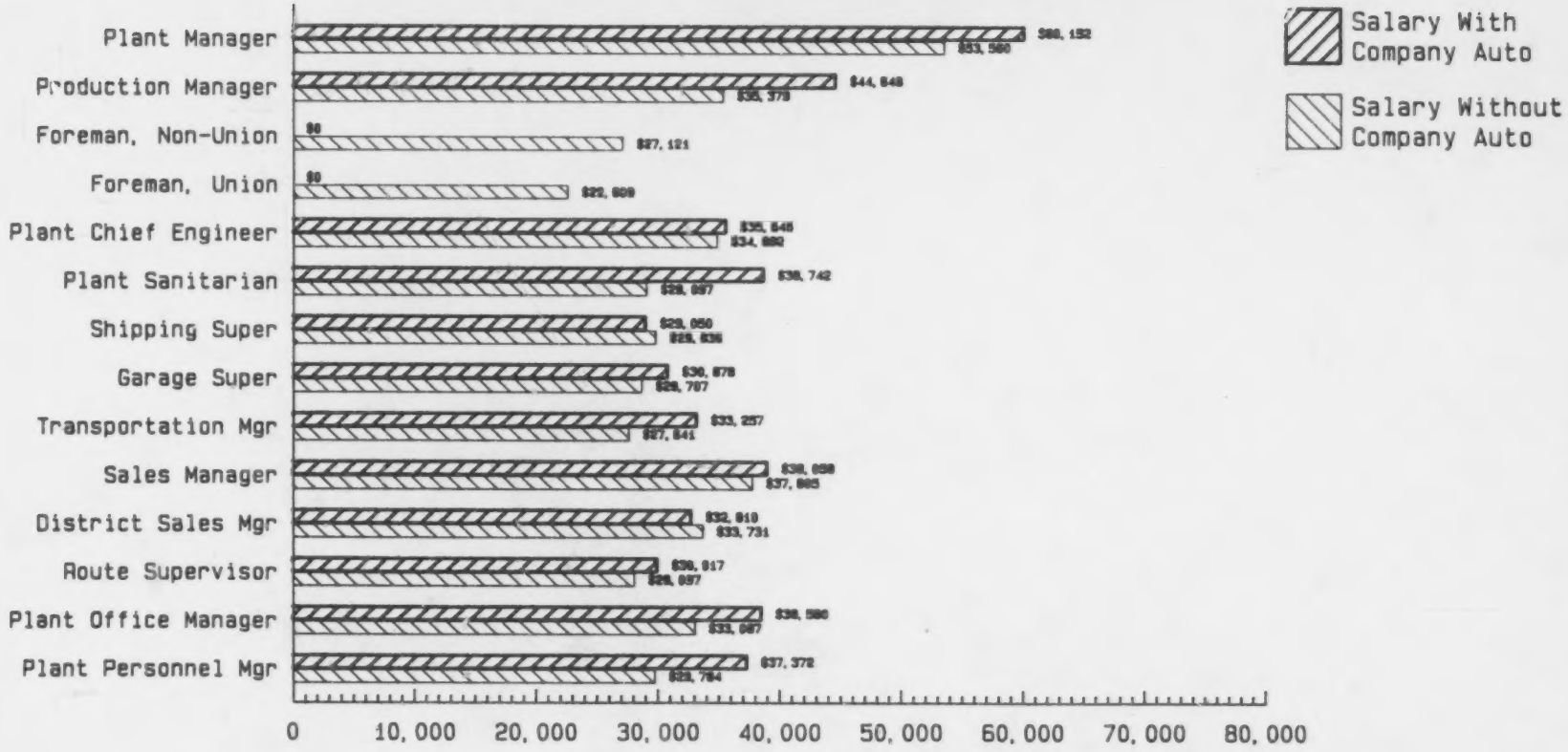
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
TOTAL SALARY



TYPE "C" PLANTS ONLY

TOTAL WEIGHTED AVERAGE SALARY AND BONUS/COMMISSION FOR ALL SURVEY PARTICIPANTS.

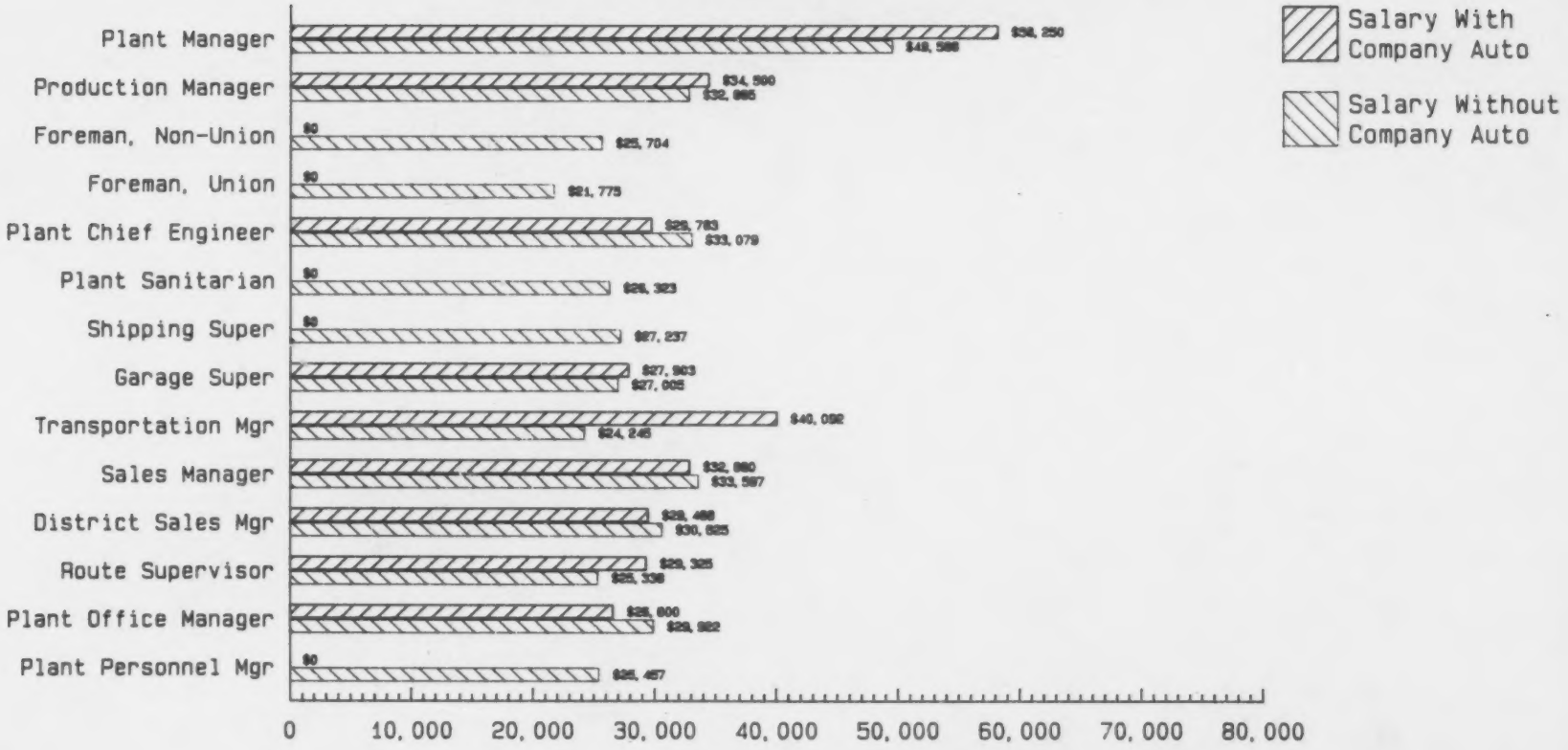
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



ALL TYPES OF CATEGORIES

COMPARISON OF TOTAL WEIGHTED AVERAGE SALARY FOR INDIVIDUALS WITH COMPANY AUTOS TO INDIVIDUALS WITHOUT COMPANY AUTOS.

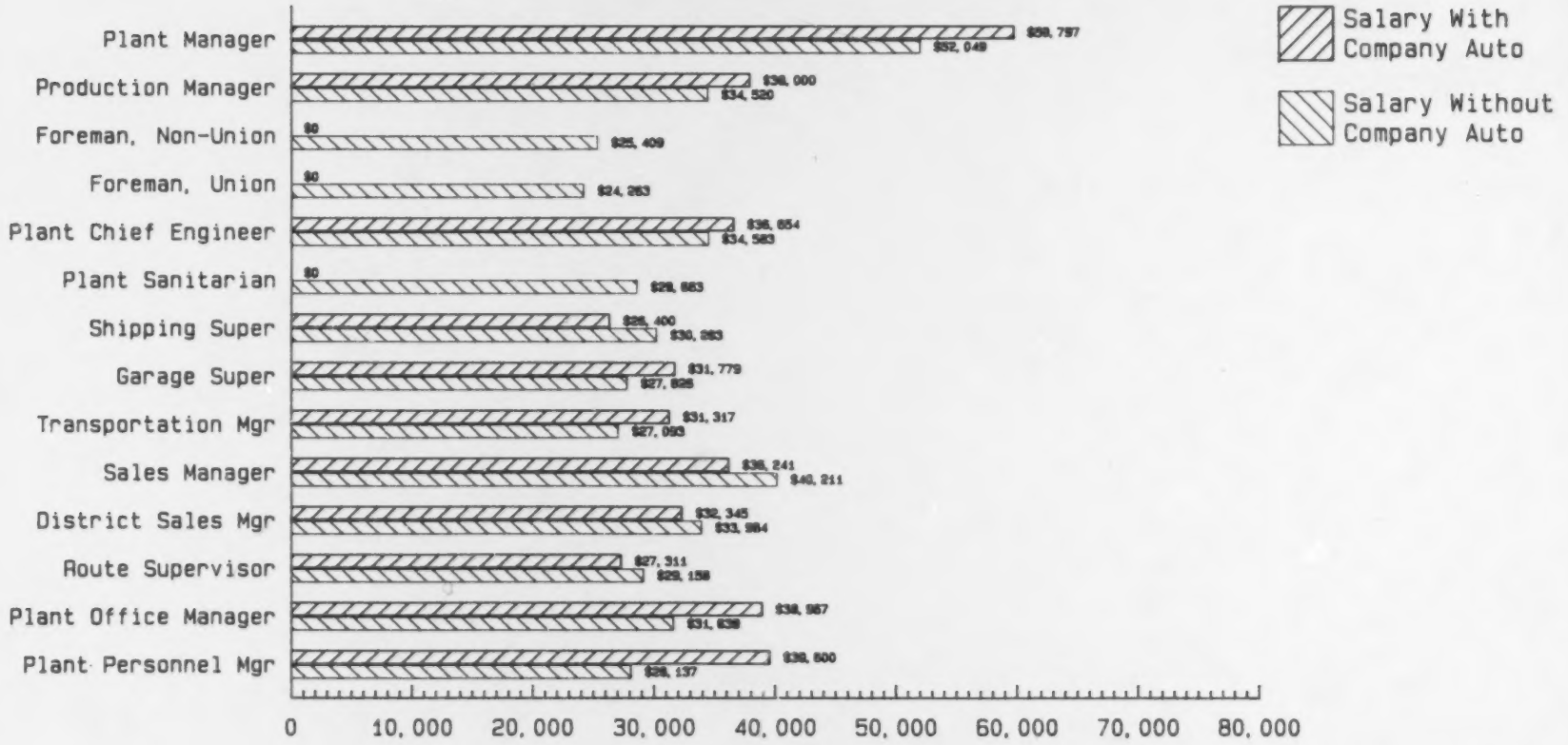
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE "A" PLANTS ONLY

COMPARISON OF TOTAL WEIGHTED AVERAGE SALARY FOR INDIVIDUALS WITH COMPANY AUTOS TO INDIVIDUALS WITHOUT COMPANY AUTOS.

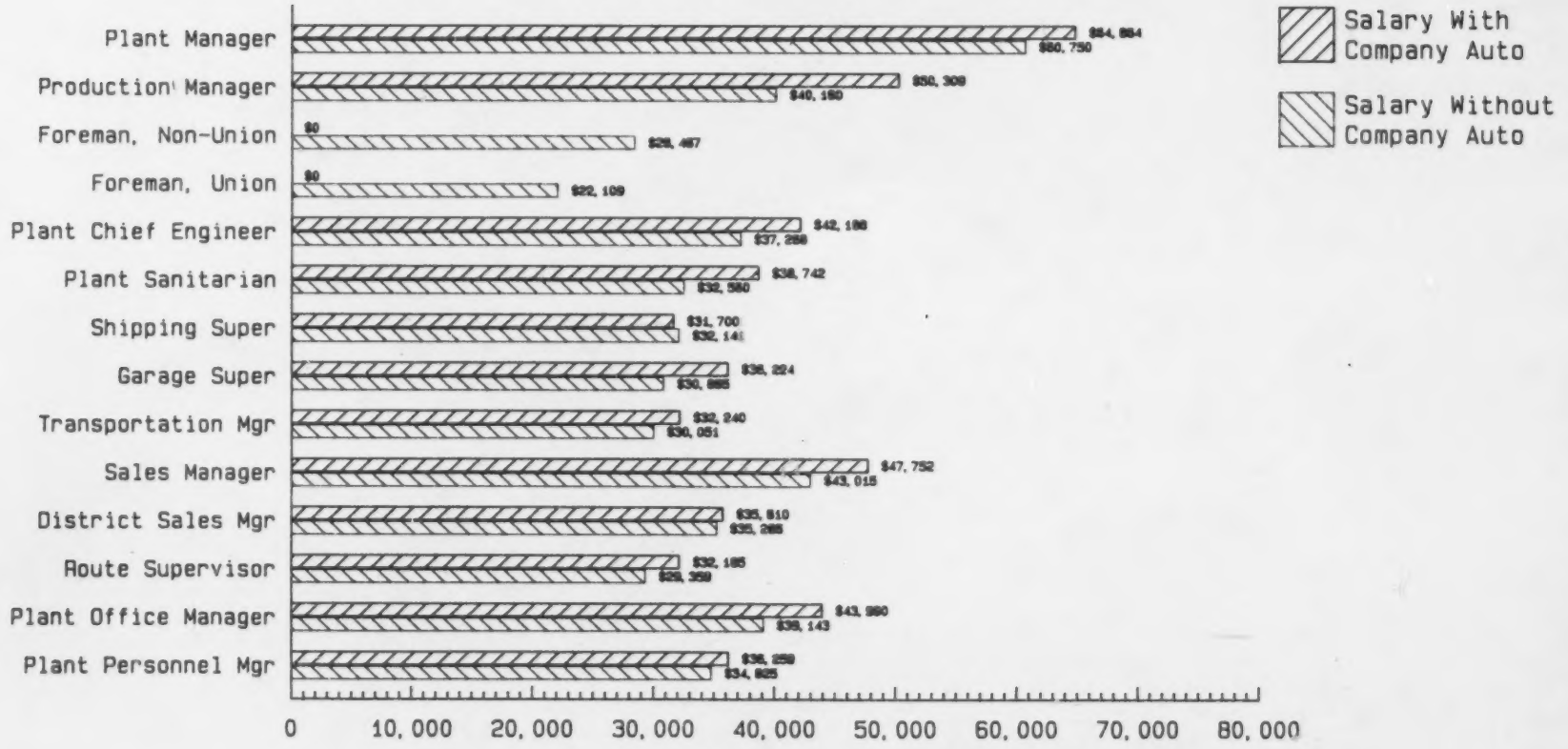
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE "B" PLANTS ONLY

COMPARISON OF TOTAL WEIGHTED AVERAGE SALARY FOR INDIVIDUALS WITH COMPANY AUTOS TO INDIVIDUALS WITHOUT COMPANY AUTOS.

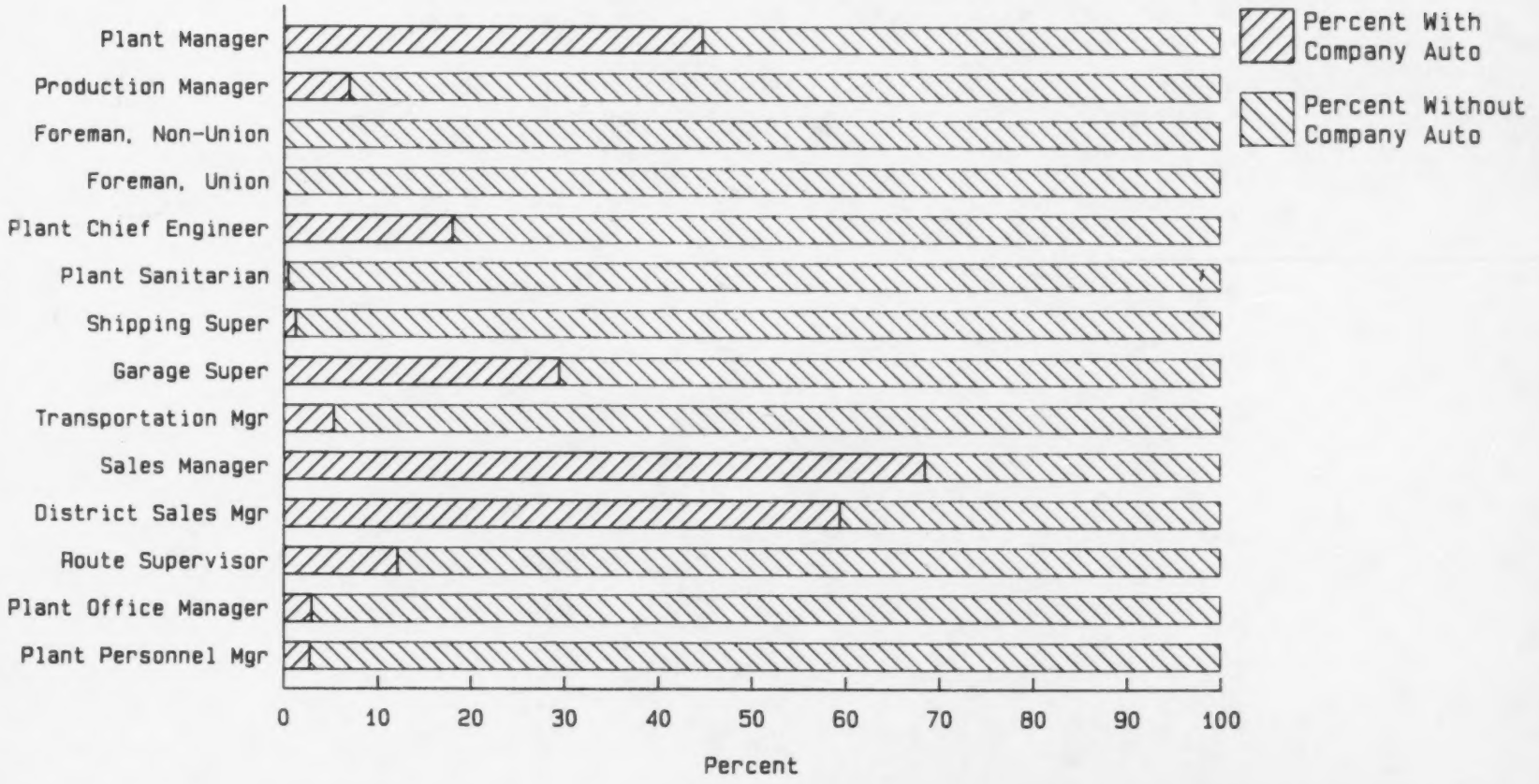
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE "C" PLANTS ONLY

COMPARISON OF TOTAL WEIGHTED AVERAGE SALARY FOR INDIVIDUALS WITH COMPANY AUTOS TO INDIVIDUALS WITHOUT COMPANY AUTOS.

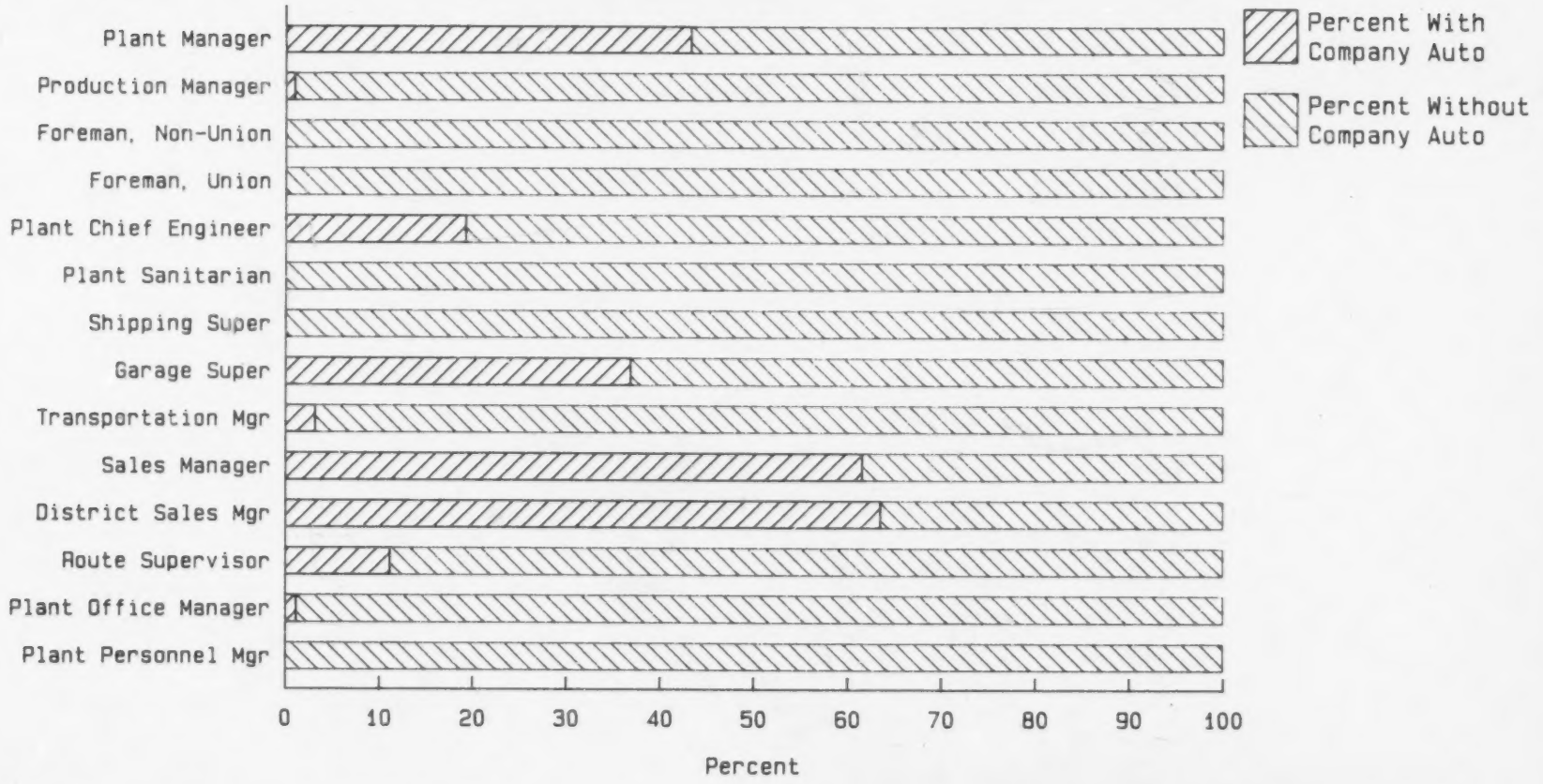
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



ALL TYPES OF CATEGORIES

PERCENT WITH COMPANY AUTOS COMPARED TO PERCENT WITHOUT COMPANY AUTOS.

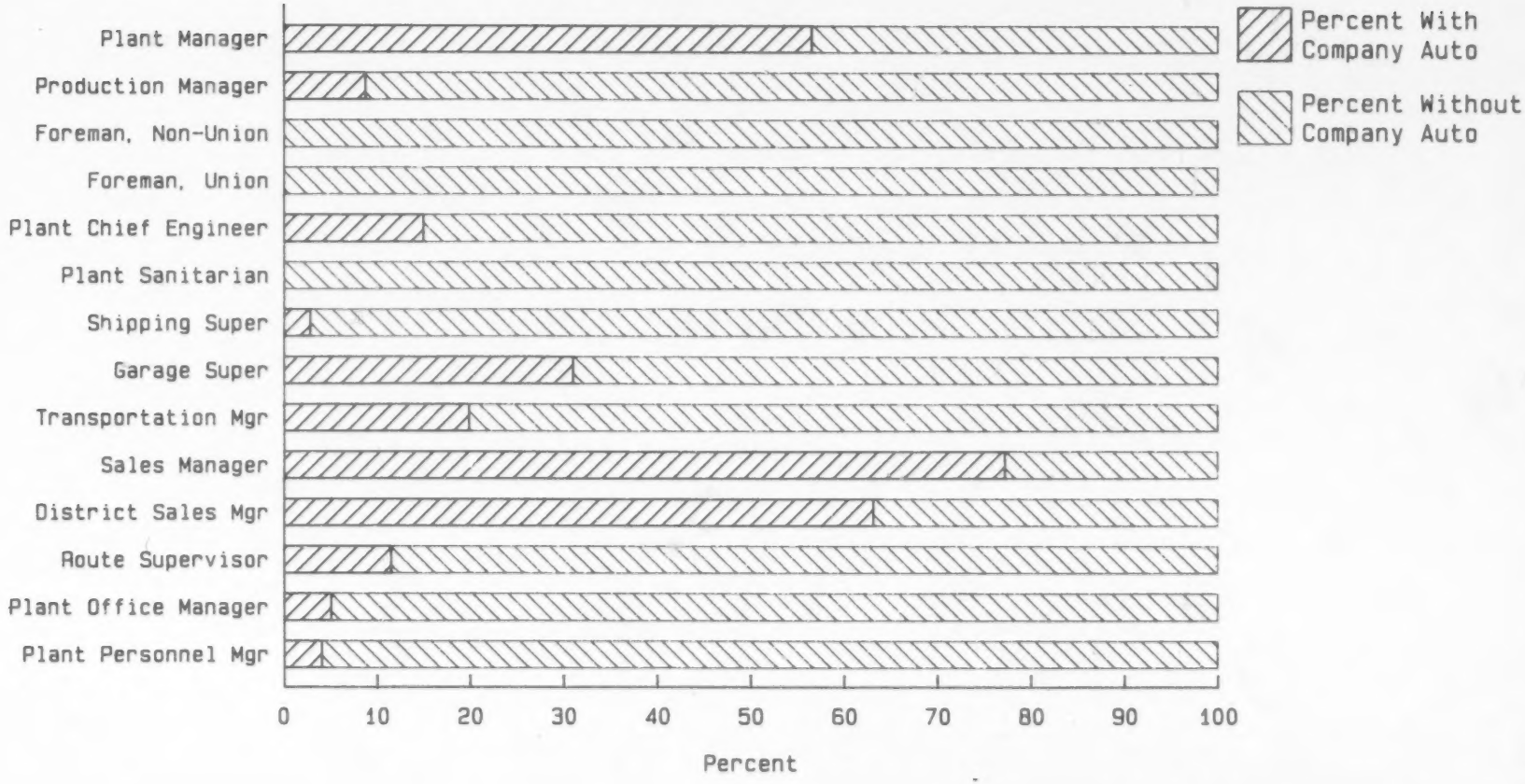
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE "A" PLANTS ONLY

PERCENT WITH COMPANY AUTOS COMPARED TO PERCENT WITHOUT COMPANY AUTOS.

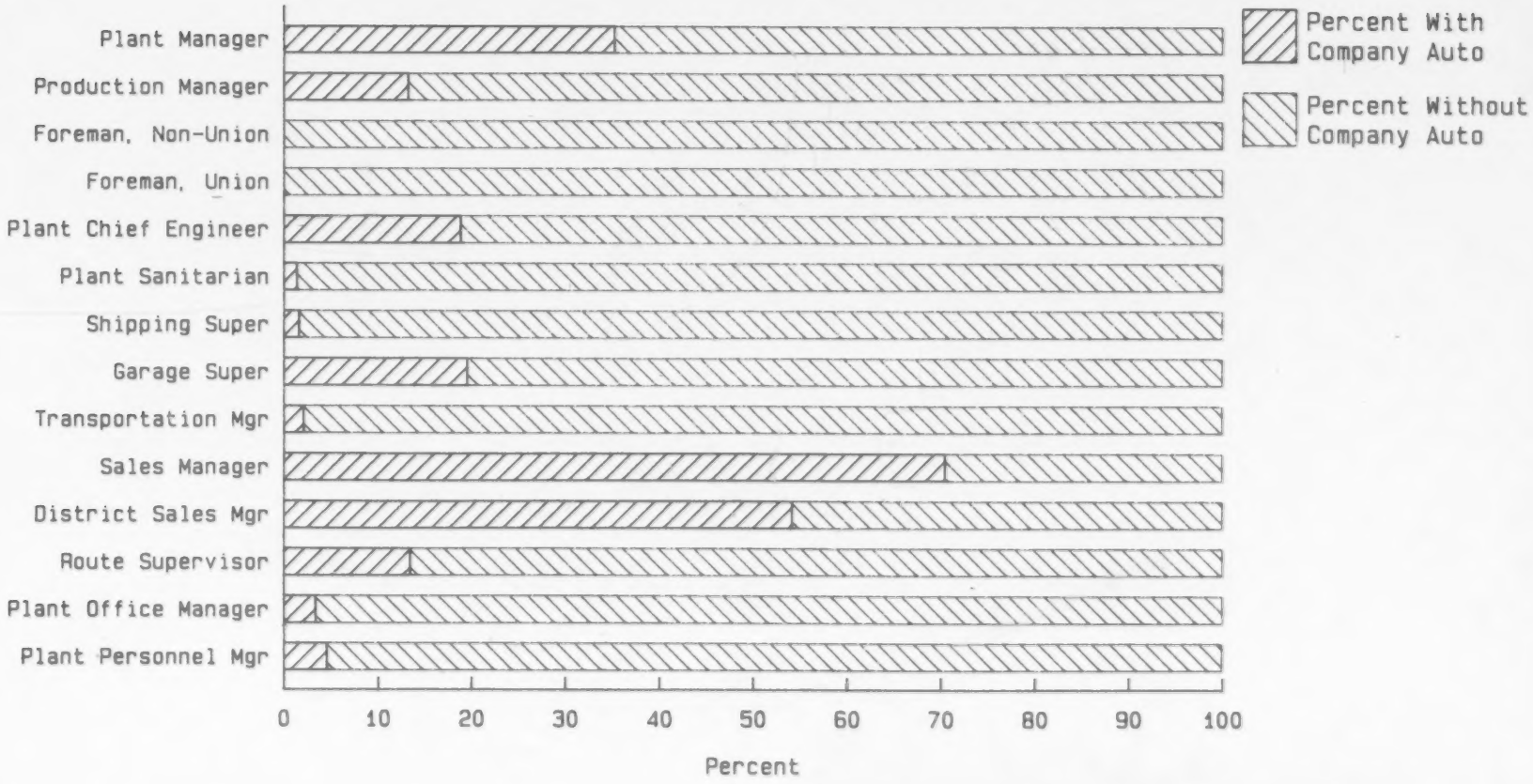
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE "B" PLANTS ONLY

PERCENT WITH COMPANY AUTOS COMPARED TO PERCENT WITHOUT COMPANY AUTOS.

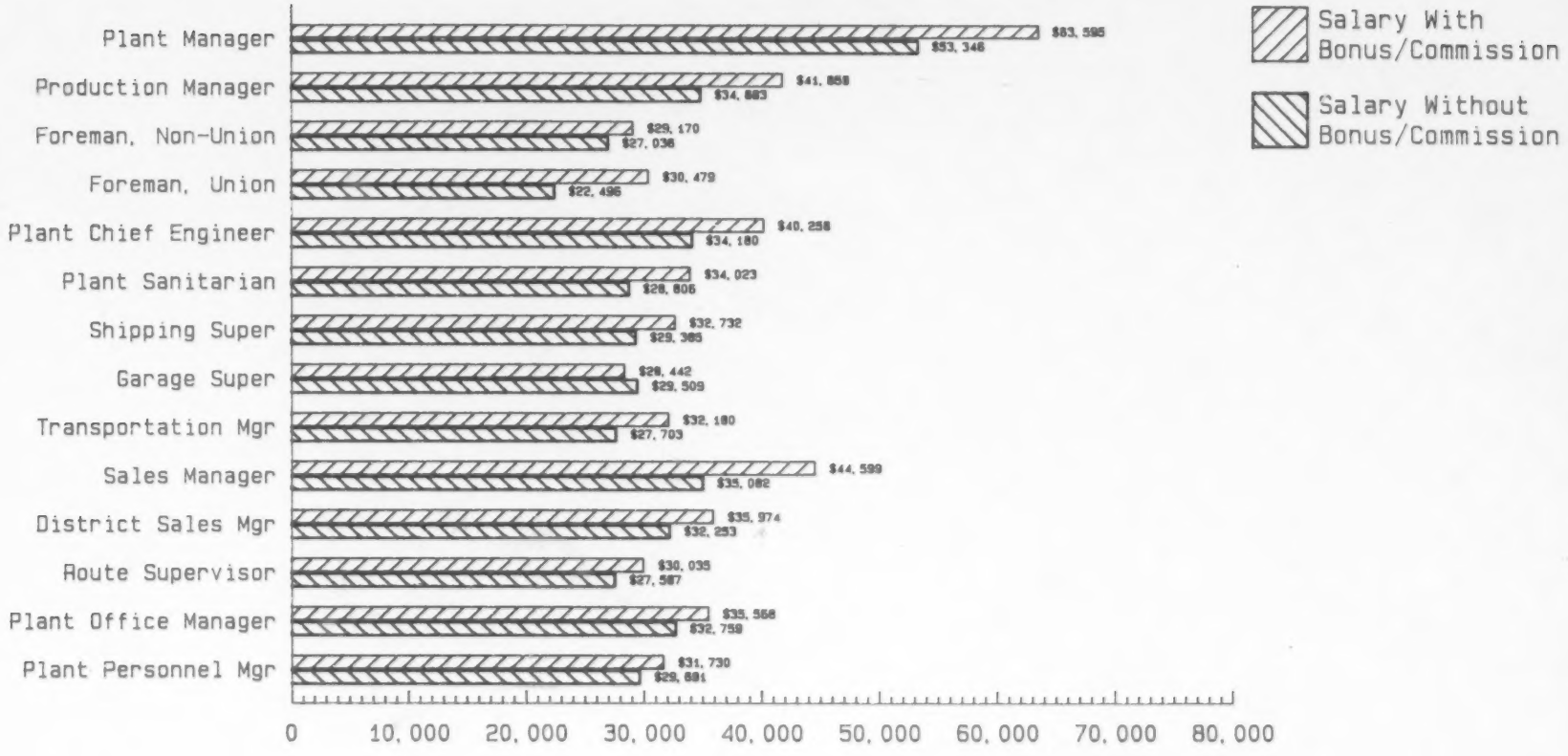
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE "C" PLANTS ONLY

PERCENT WITH COMPANY AUTOS COMPARED TO PERCENT WITHOUT COMPANY AUTOS.

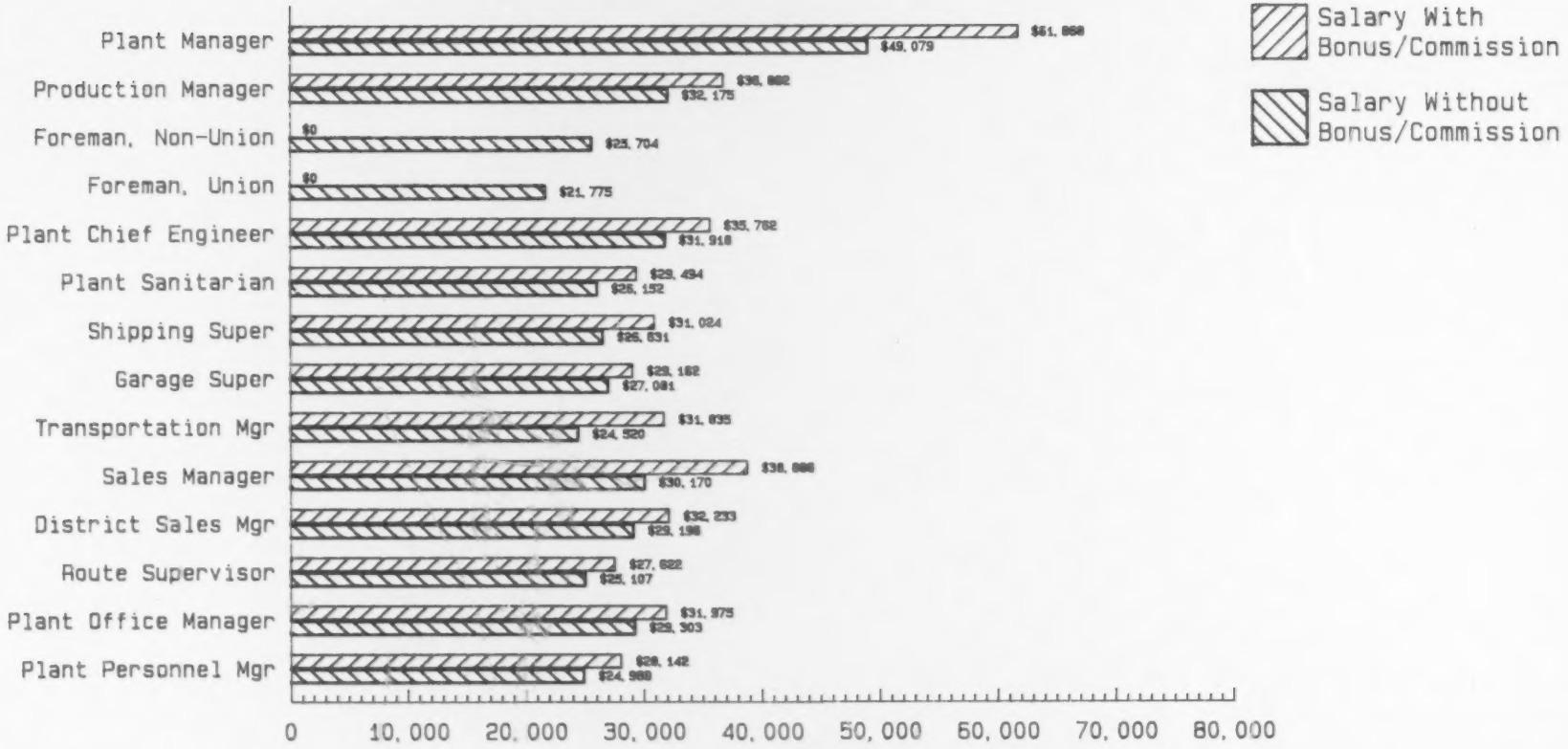
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
BONUS/COMMISSION STATISTICS



ALL TYPES OF CATEGORIES

COMPARISON OF WEIGHTED AVERAGE TOTAL SALARY + BONUS/COMMISSION FOR INDIVIDUALS WITH BONUS/ COMMISSION TO INDIVIDUALS WITHOUT.

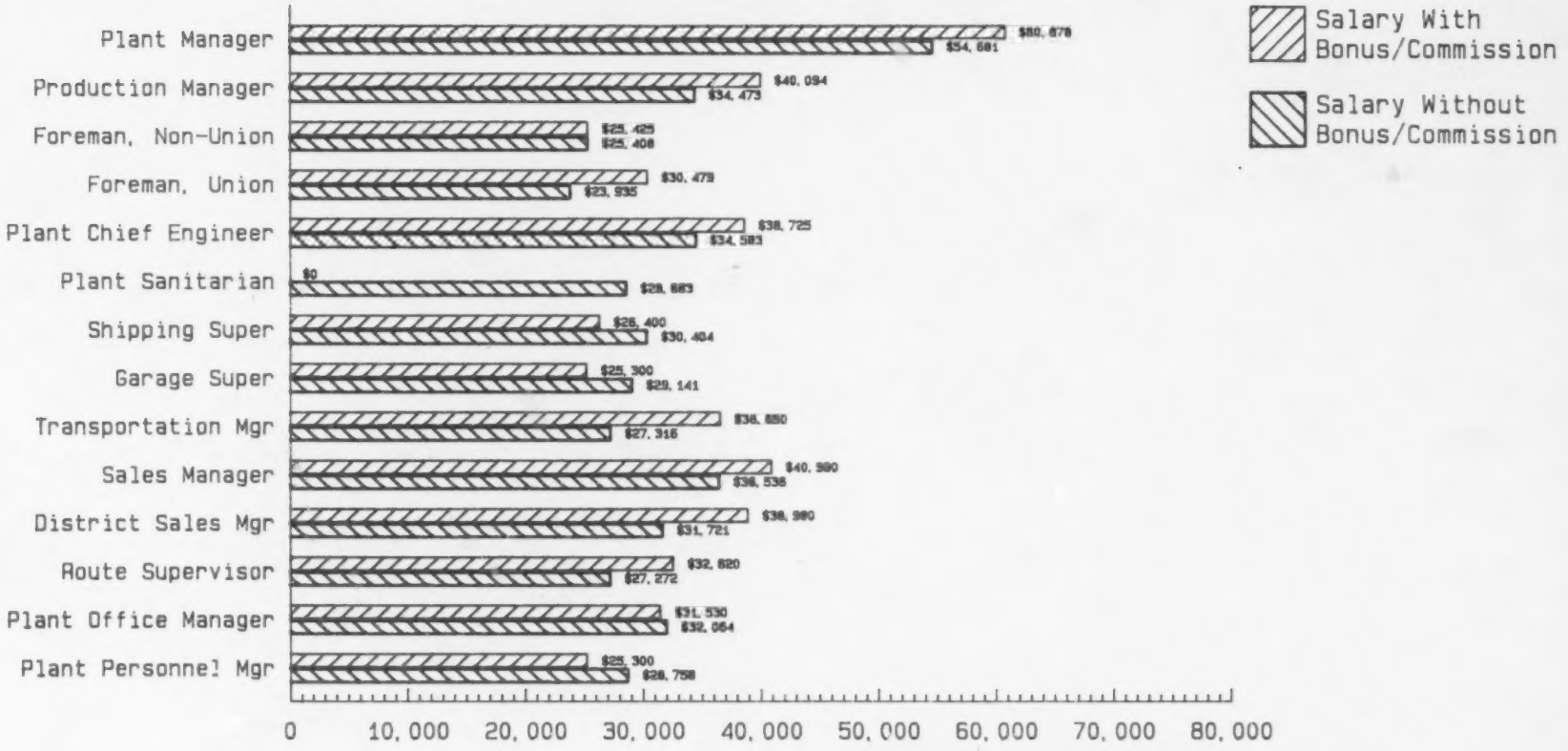
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
BONUS/COMMISSION STATISTICS



TYPE "A" PLANTS ONLY

COMPARISON OF WEIGHTED AVERAGE TOTAL SALARY + BONUS/COMMISSION FOR INDIVIDUALS WITH BONUS/ COMMISSION TO INDIVIDUALS WITHOUT.

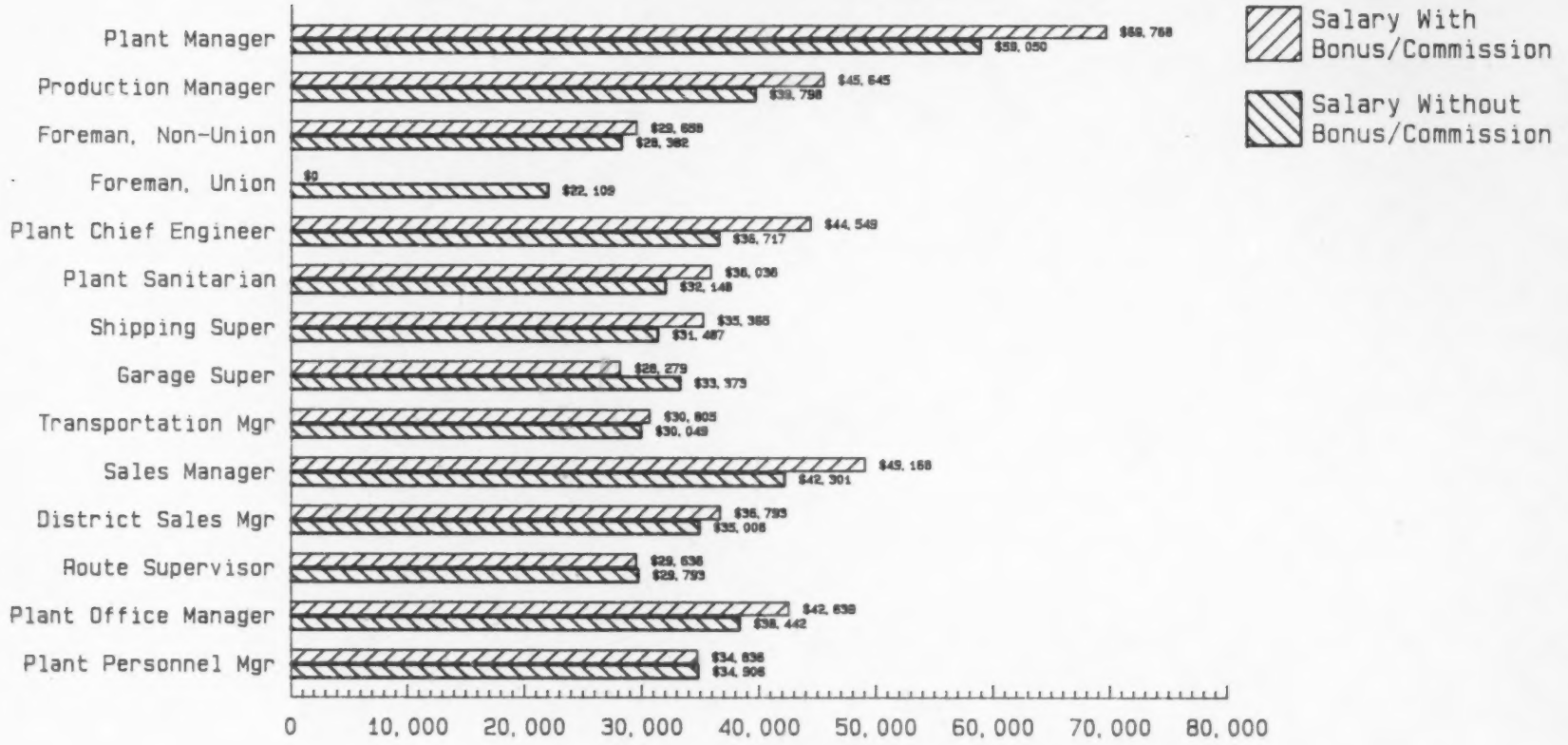
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
BONUS/COMMISSION STATISTICS



TYPE "B" PLANTS ONLY

COMPARISON OF WEIGHTED AVERAGE TOTAL SALARY + BONUS/COMMISSION FOR INDIVIDUALS WITH BONUS/ COMMISSION TO INDIVIDUALS WITHOUT.

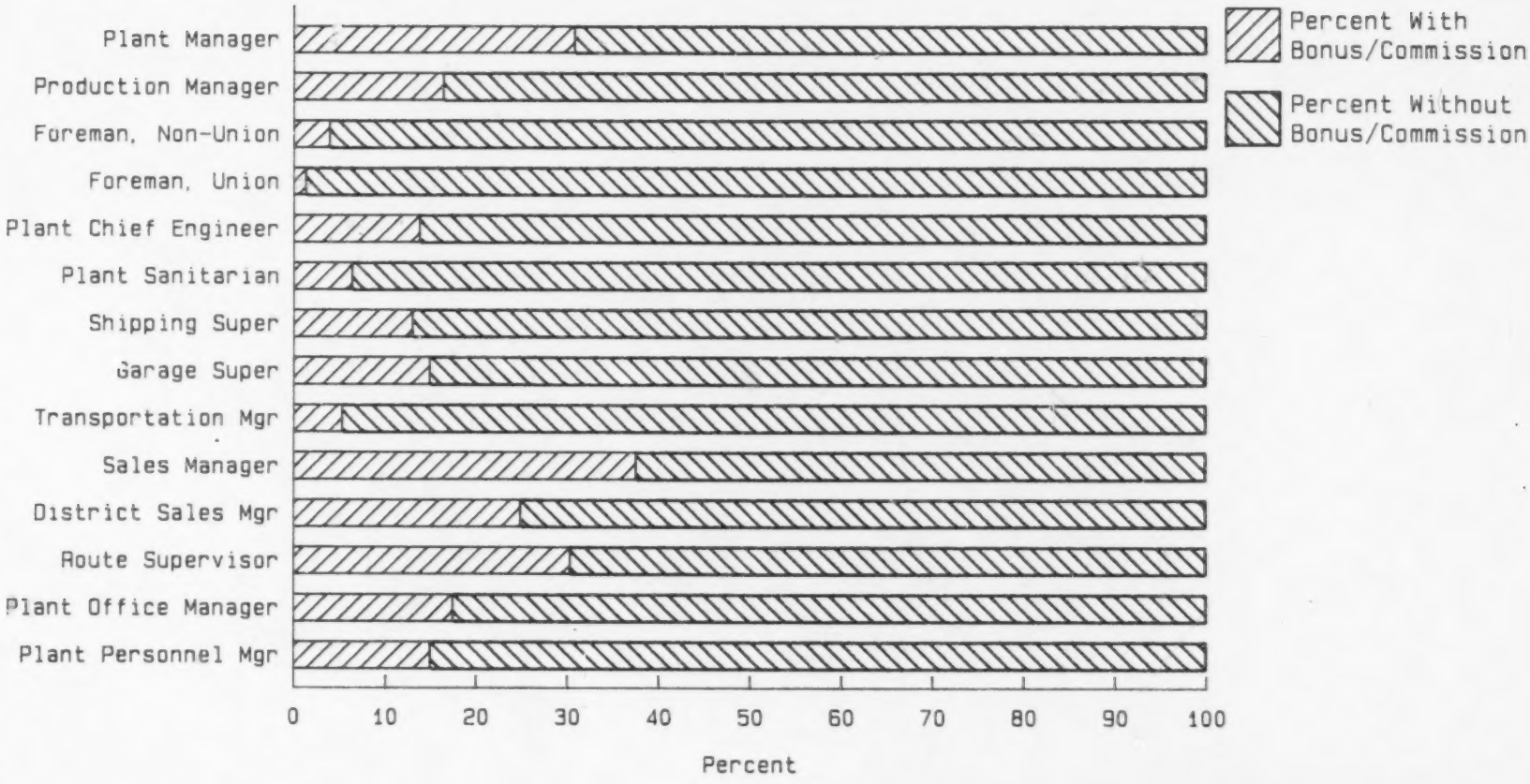
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
BONUS/COMMISSION STATISTICS



TYPE "C" PLANTS ONLY

COMPARISON OF WEIGHTED AVERAGE TOTAL SALARY + BONUS/COMMISSION FOR INDIVIDUALS WITH BONUS/ COMMISSION TO INDIVIDUALS WITHOUT.

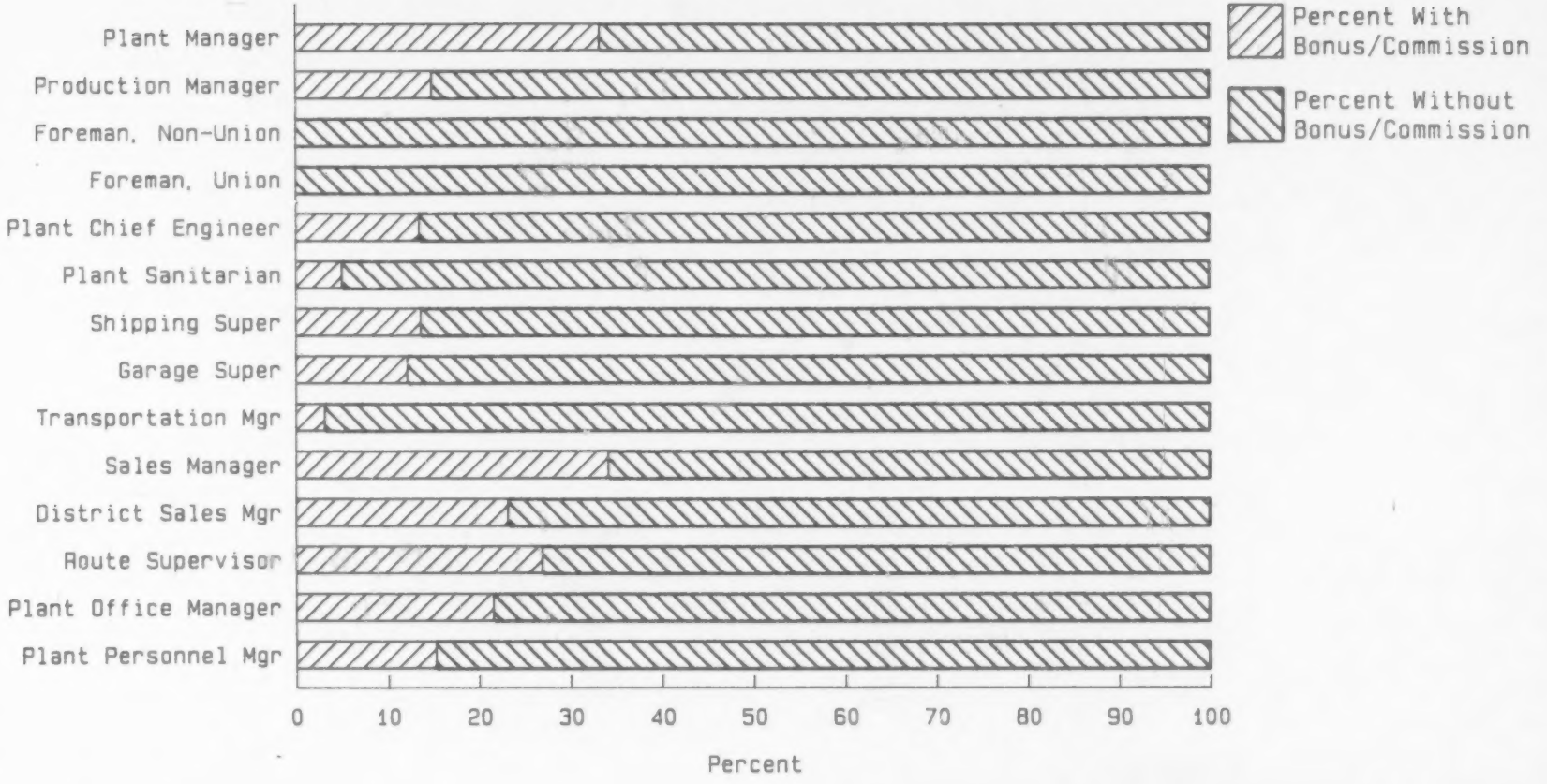
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
BONUS/COMMISSION STATISTICS



ALL TYPES OF CATEGORIES

PERCENT WITH BONUS/COMMISSION COMPARED TO PERCENT WITHOUT BONUS/COMMISSION.

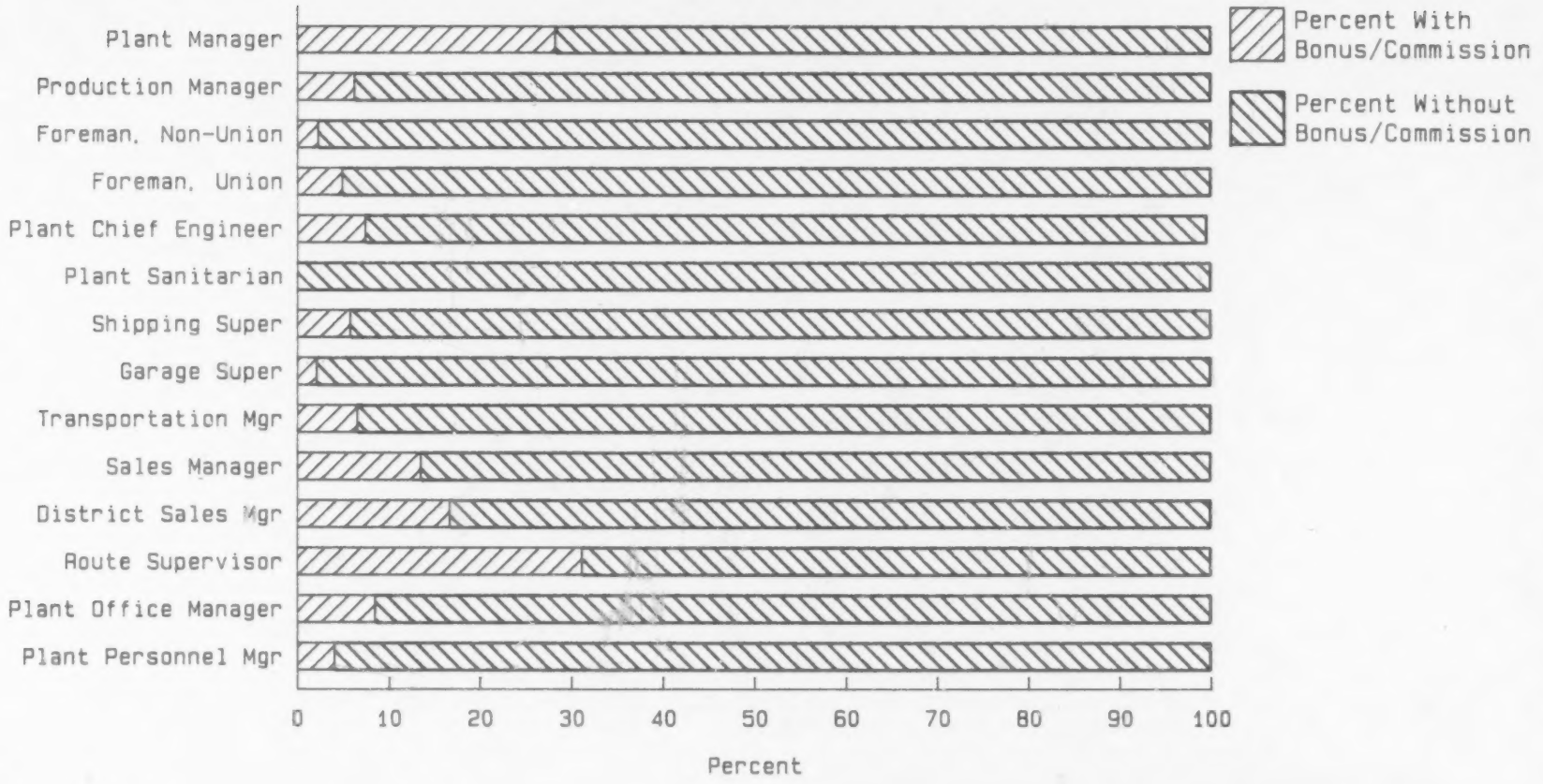
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
BONUS/COMMISSION STATISTICS



TYPE "A" PLANTS ONLY

PERCENT WITH BONUS/COMMISSION COMPARED TO PERCENT WITHOUT BONUS/COMMISSION.

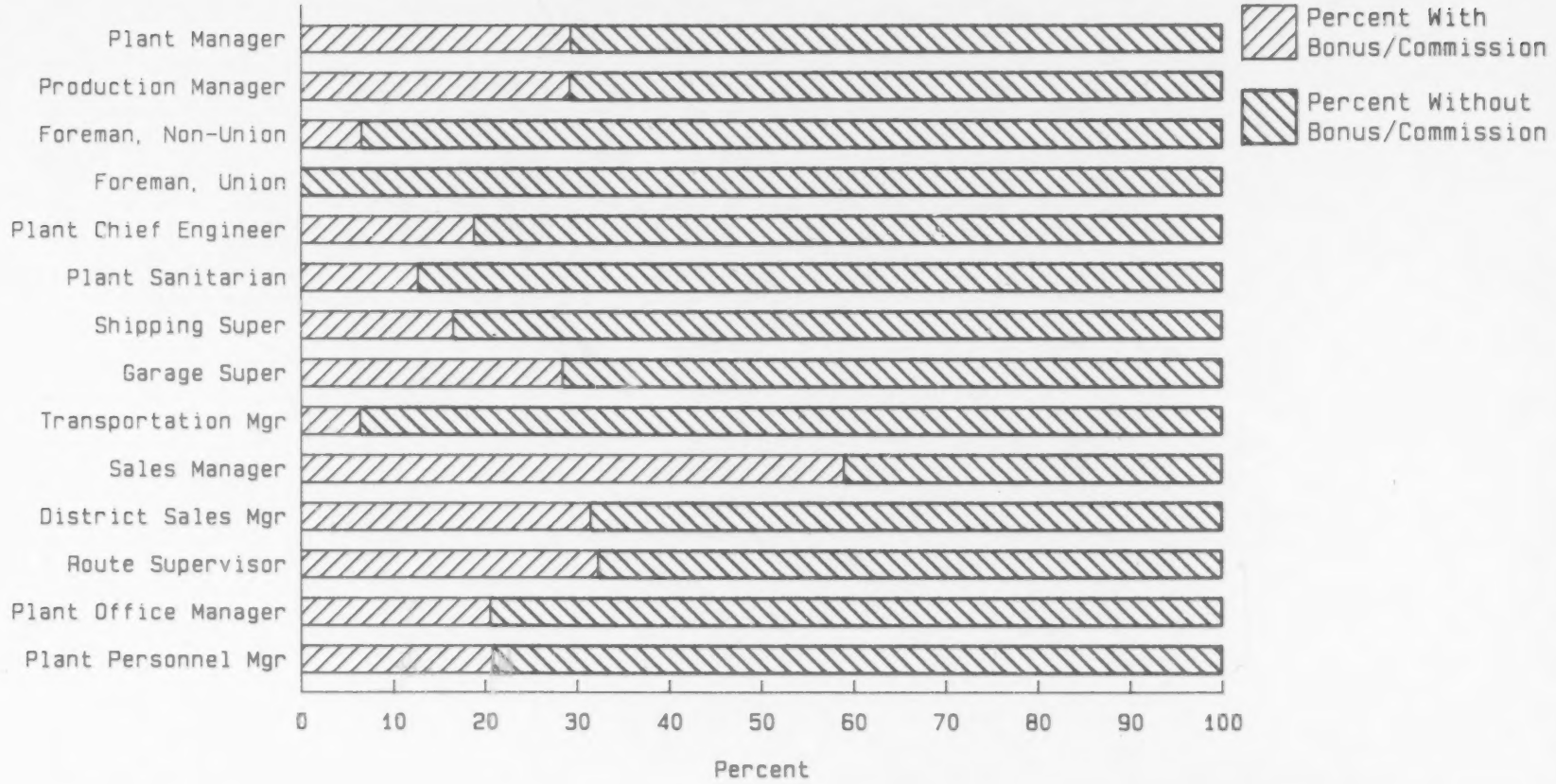
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
BONUS/COMMISSION STATISTICS



TYPE "B" PLANTS ONLY

PERCENT WITH BONUS/COMMISSION COMPARED TO PERCENT WITHOUT BONUS/COMMISSION.

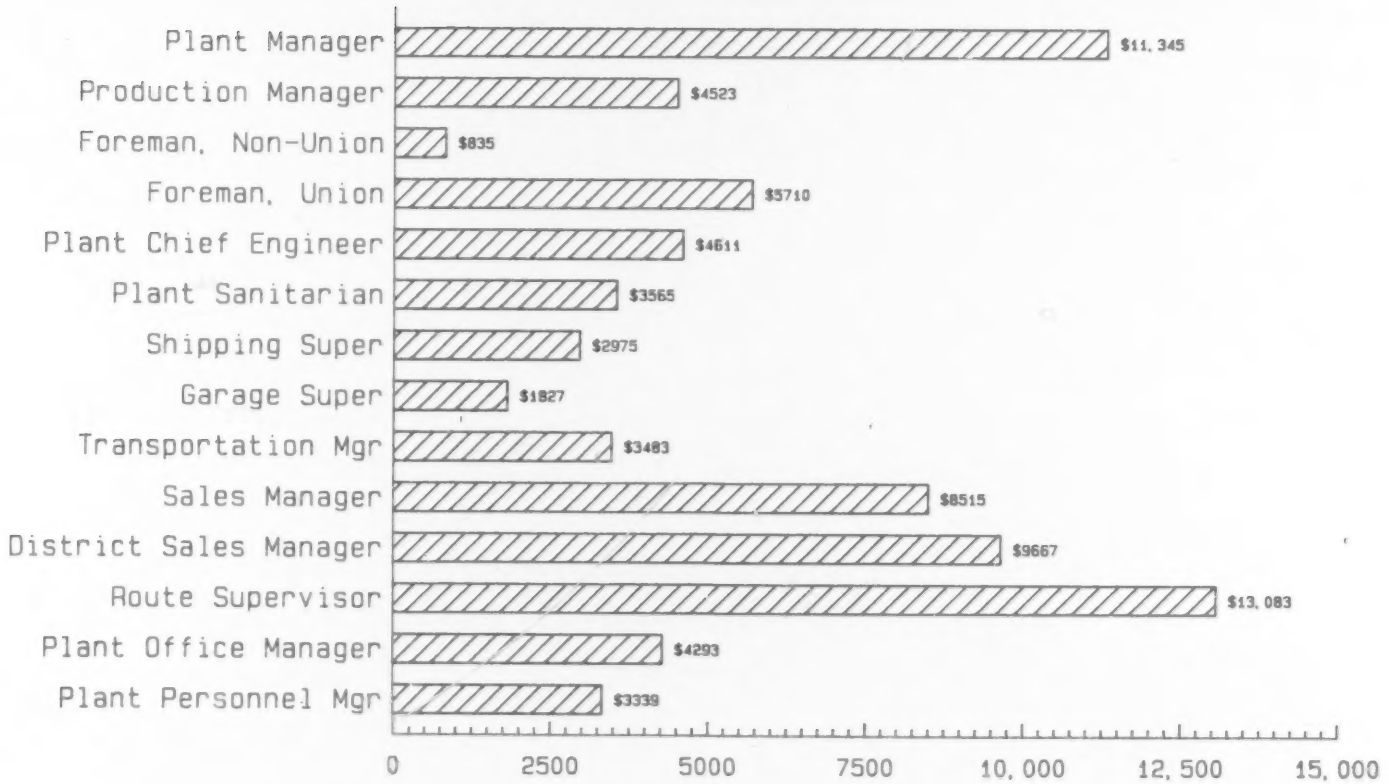
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
BONUS/COMMISSION STATISTICS



TYPE "C" PLANTS ONLY

PERCENT WITH BONUS/COMMISSION COMPARED TO PERCENT WITHOUT BONUS/COMMISSION.

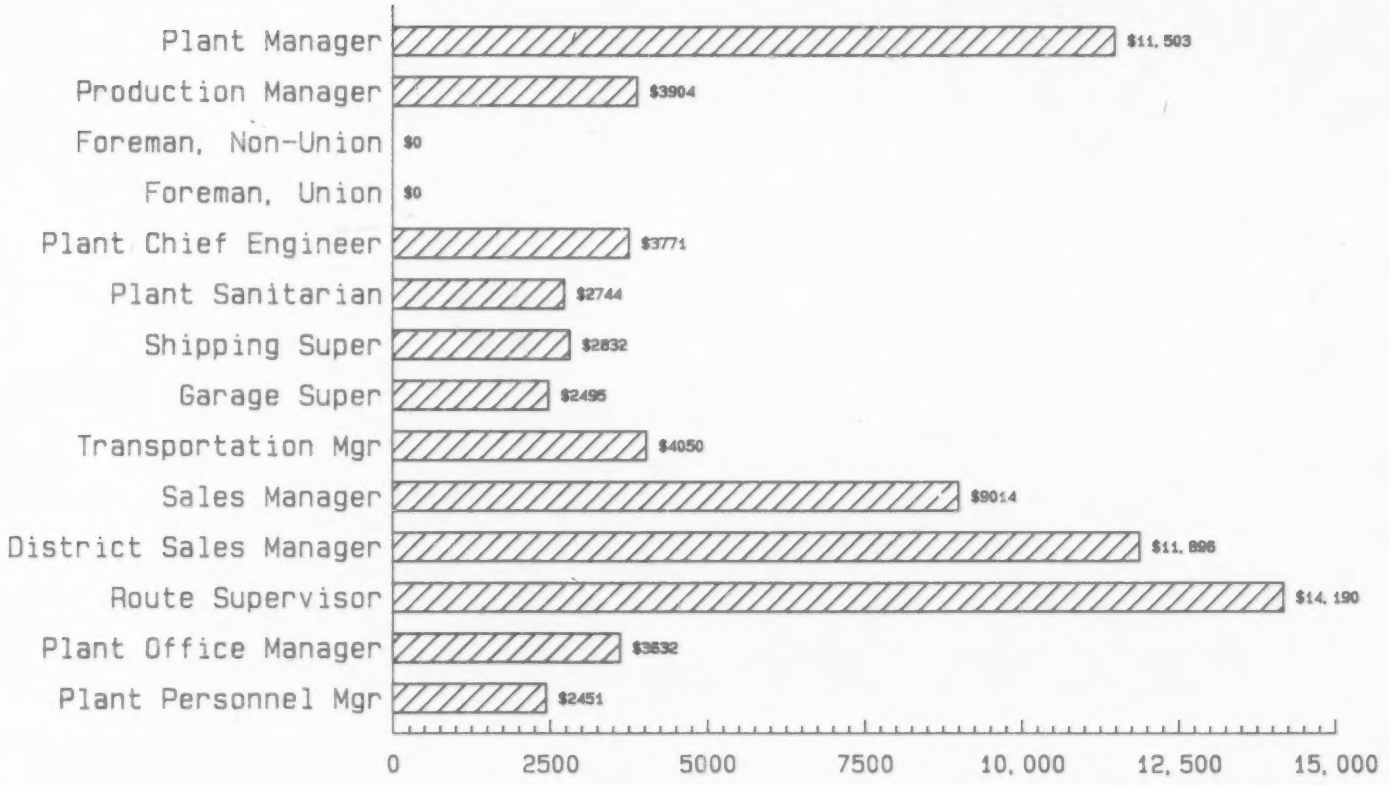
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
BONUS/COMMISSION STATISTICS



ALL TYPES OF CATEGORIES

WEIGHTED AVERAGE BONUS/COMMISSION PAID TO INDIVIDUALS WHO RECEIVED BONUS/COMMISSION.

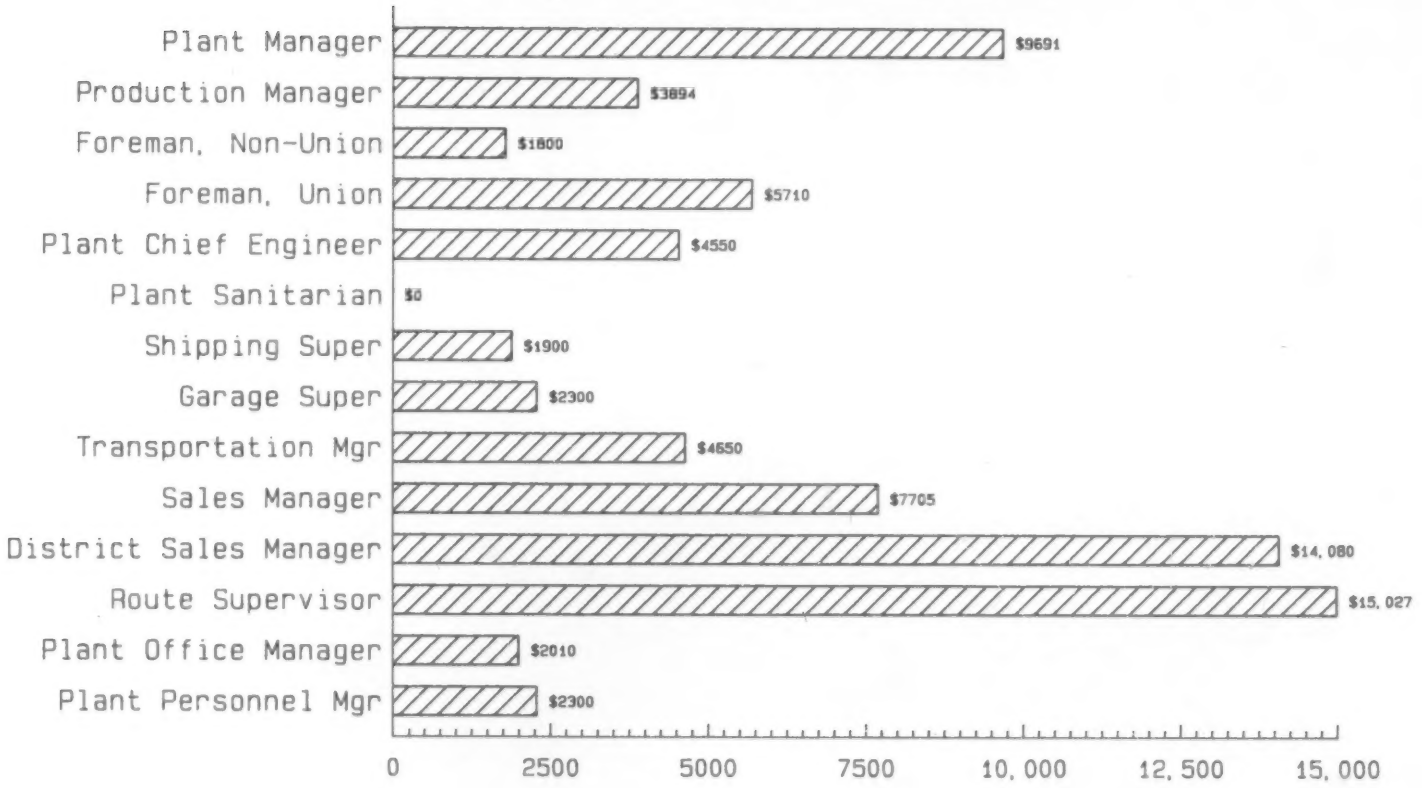
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
BONUS/COMMISSION STATISTICS



TYPE "A" PLANTS ONLY

WEIGHTED AVERAGE BONUS/COMMISSION PAID TO INDIVIDUALS WHO RECEIVED BONUS/COMMISSION.

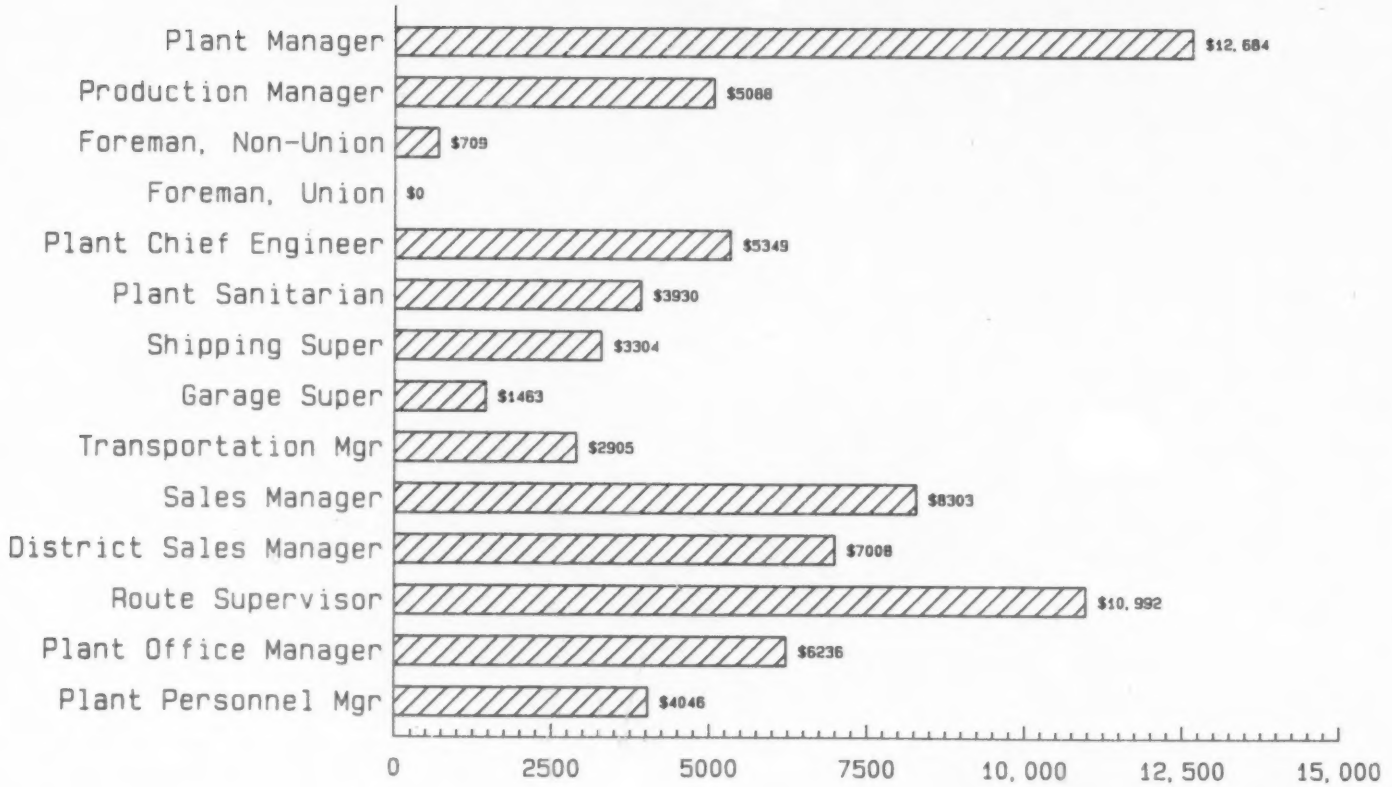
AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
BONUS/COMMISSION STATISTICS



TYPE "B" PLANTS ONLY

WEIGHTED AVERAGE BONUS/COMMISSION PAID TO INDIVIDUALS WHO RECEIVED BONUS/COMMISSION.

AMERICAN BAKERS ASSOCIATION
1984 PLANT MANAGEMENT SALARY SURVEY
BONUS/COMMISSION STATISTICS



TYPE "C" PLANTS ONLY

WEIGHTED AVERAGE BONUS/COMMISSION PAID TO INDIVIDUALS WHO RECEIVED BONUS/COMMISSION.